

The Gazette of India



सत्यमेव जयते

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SIMLA, SATURDAY, AUGUST 18, 1951

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III—SECTION 1

Notifications issued by the High Courts, the Comptroller and Auditor General, the Union Public Service Commission, the Indian Government Railways, and by Attached and Subordinate Offices of the Government of India

OFFICE OF THE CONTROLLER OF PRINTING AND STATIONERY, INDIA

NOTIFICATION

New Delhi, the 7th August 1951

No. 156/AFD/51.—Shri S. S. Malhotra, Overseer, Government of India Press, Simla, has been appointed to officiate as Assistant Manager, Government of India Press, Simla, with effect from the 22nd June 1951, vice Shri R. Ramaswamy.

E. V. GREGORY,

Controller of Printing and Stationery, India.

OFFICE OF THE ACCOUNTANT GENERAL, CENTRAL REVENUES

The following is a statement of the cash balances of the Central Government on the last day of June 1951 :—

(1) At the Reserve Bank of India in India	162,97,45,000
(2) At treasuries in India	1,35,07,000
(3) In England (Sterling converted at 18d. the Rupee)	3,50,55,000
TOTAL	167,83,07,000

NEW DELHI;
The 6th August 1951.

B. N. SEN GUPTA,

Accountant General, Central Revenues.

No. CS. 557.

INDIA AUDIT AND ACCOUNTS DEPARTMENT

Leave and Appointments

NOTIFICATIONS

New Delhi, the 7th August 1951

No. 3204-GE/I-D/PF.—On return from leave, Shri P. C. Das Gupta, an Officer of the Indian Audit and Accounts Service, has been appointed to officiate in Class II of Accountants General grade with effect from the 29th June, 1951, and posted as Controller of Commercial Audits in the office of the Comptroller and Auditor General of India, New Delhi, with effect from the same date.

No. 3234-GE/666-50.—Mr. W. J. Varghese, Acting Assistant Accountant General in the Office of the Accountant General, Travancore-Cochin, Trivandrum, has been granted extension of leave as indicated below :—

Furlough on average salary for one month from 1st December 1950.

Furlough on half average salary in continuation for nine months from 1st January 1951.

No. 3237-GE/638-50.—Messrs. R. C. Ghei, and S. Soundarajan, Indian Audit and Accounts Service Probationers, have been posted to the Indian Audit and Accounts Service Training School, at Simla with effect from the 6th July, 1951, and the 23rd July, 1951, respectively, for further training.

No. 3286-GE/M-7/PF.—On return from leave, Sri B. Maithreyan, an Indian Audit and Accounts Service Probationer has been reposted in the same capacity in the office of the Accountant General, Madras, with effect from the 23rd July, 1951.

No. 3290-GE/S-16/PF.—Shri M. C. Sarin, an Indian Audit and Accounts Service Probationer in the office of the Accountant General, Madras, has been granted earned leave for 16 days with effect from the 20th July, 1951, with permission to suffix Sunday, the 5th August, 1951, to his leave.

No. 3301-GE/S-12/PF.—Shri S. P. Saksena, an Officer of the Indian Audit and Accounts Service, has been posted to the Office of the Accountant General, Madhya Bharat, Gwalior, as Deputy Accountant General (Junior) with effect from the 30th July, 1951.

No. 3310-GE/53-51.—On return from leave Sri S. Jayarama Ayyar, a member of the S.A.S. in the Office of the Accountant General, Madhya Bharat, has been reposted as Assistant Accounts Officer in that Office with effect from the 28th May, 1951.

No. 3323-GE/38-51.—Sri Mahabir Prasad Mathur, a member of the Subordinate Accounts Service in the Office of the Accountant General, Uttar Pradesh, has been appointed to officiate as Assistant Accounts Officer in that office with effect from the 11th July, 1951, until further orders.

No. 3327-GE/34-51.—Shri R. L. Kalra, a member of Subordinate Accounts Service of the Office of the Accountant General, Central Revenues, New Delhi, has been appointed to officiate as Assistant Accounts Officer in the same office, with effect from the 23rd July, 1951, until further orders.

No. 3328-GE/34-51.—Shri J. N. Aggarwal, a member of the Subordinate Accounts Service of the Office of the Accountant General, Central Revenues, New Delhi, has been appointed to officiate as Assistant Accounts Officer with effect from the 18th July, 1951, in that office until further orders.

P. D. PANDE,

Deputy Comptroller and Auditor General.

MINISTRY OF DEFENCE

Directorate General, Ordnance Factories

NOTIFICATIONS

Calcutta, the 2nd August 1951

No. 52/51/G.—With reference to M. of D. (D.G., O.F.) Notn. No. 32/51-G, dated 25th April, 1951, Mr. B. B. Dutta, Offg. D.A.D.G.O.F., is appointed to continue as such vice Mr. K. Mojumdar transferred.

No. 53/51/G.—Mr. A. K. Biswas, offg. O.S., Dte. Genl., Ord. Fys., is granted earned leave for 2 days, 21st June, 1951.

The 6th August 1951

No. 59/51/E.—Mr. R. P. Desai, A.W.M., under training, Cordite Factory, Aruvankadu, was granted combined leave for 34 days, consisting of earned leave for 12 days and the balance extraordinary leave without pay, 23rd April, 1951, with permission to prefix and affix Sundays, 22nd April and 27th May, 1951, to his leave.

The 7th August 1951

No. 60/51/E.—Mr. M. Sondhi, A.W.M., under training, Rifle Factory, Ishapore, is granted earned leave for 3 days, 10th November 1949.

(This Directorate General Notification No. 14/50/E, dated 11th March 1950 is hereby cancelled.)

K. K. FRAMJI,

Director General, Ordnance Factories.

LABOUR APPELLATE TRIBUNAL OF INDIA

NOTIFICATION

Calcutta, the 3rd August 1951

No. LA.6(2)/2953.—The following decisions of the Tribunal are published for general information.

1. Appeal Nos. 1 and 5 of 1950.
2. Appeal No. 2 of 1950.
3. Appeal No. 8 of 1950.
4. Appeal No. 11 of 1950.
5. Appeal No. 19 of 1950.
6. Appeal No. 12 of 1950.
7. Appeal No. 86 of 1950.
8. Appeal No. 53 of 1950.
9. Appeal No. 26 of 1950.
10. Appeal No. 135 of 1950.

J. N. MAJUMDAR,

Chairman,

Labour Appellate Tribunal of India.

Appeal No. 1 of 1950

The Millowners' Association, Bombay **Appellants ;**
versus

- | | |
|--|-----------------------|
| 1. The Rashtriya Mill Mazdoor Sangh, Bombay. | } Respondents. |
| 2. The Kurla Girni Kamgar Sangh, Kurla. | |

Appeal No. 5 of 1950

The Rashtriya Mill Mazdoor Sangh, Bombay. **Appellants ;**

versus

The Millowners' Association, Bombay **Respondents.**

Present :

Mr. J. N. Majumdar, Chairman,
R. C. Mitter, Kt., Member,
Mr. K. P. Lakshmana Rao, Member,
Mr. G. P. Mathur, Member,
Mr. F. Jeejeebhoy, Member.

Appearances in Appeal No. 1 of 1950—

For the appellants—

Sir Jamshedji Kanga with Messrs. R. J. Kolah and B. Narayanaswami and Sir Vithal N. Chandavarkar.

For the respondents—

Mr. Shantilal H. Shah with Mr. G. D. Ambekar.

Appearances in Appeal No. 5 of 1950—

For the appellants—

Mr. Shantilal H. Shah with Mr. G. D. Ambedkar.

For the respondents—

Sir Jamshedji Kanga with Messrs. R. J. Kolah and B. Narayanaswami and Sir Vithal N. Chandavarkar.

For

- | | |
|--------------------------------------|-------------------------------|
| (1) The Colaba Land & Mill Co. Ltd., | } Mr. P. P. Khambatta. |
| (2) The Hirjee Mills Co., Ltd., | |
| (3) The Moon Mills, Ltd., | |
| (4) The Raghuvanshi Mills, Ltd. | |

State.—Bombay.

Industry.—Textile (Cotton).

DECISION.

1. A preliminary objection as to the competency of the appeal has been raised on behalf of the respondents in appeal No. 1 of 1950. For the purpose of considering the said objection the following facts are material. The Rashtriya Mill Mazdoor Sangh, Bombay, and the Kurla Girni Kamgar Sangh, Kurla, the two respondents in this appeal, have been registered under the Bombay Industrial Relations Act, 1946, as "representative unions" of textile workers in the cotton textile industry in the city of Bombay and the Kurla Borough Municipality area respectively. These representative unions of workers made two references under section 73A of the Bombay Industrial Relations Act, 1946—one in December 1949 and the other in January 1950. Those two references were marked by the Industrial Court, Bombay, as reference Nos. (IC) 195 of 1949 and (IC) 6 of 1950 respectively. The Industrial Court made its award on those two references on the 7th July 1950, and the award was published in the *Bombay Government Gazette* on the 13th July 1950. In the meantime on the 20th of May 1950, the Industrial Disputes (Appellate Tribunal) Act, 1950 (No. XLVIII of 1950), hereinafter called the Act, came into force. Section 7 of the Act gave a right of appeal to an aggrieved party in an industrial dispute to the Appellate Tribunal constituted under section 4 of the Act in respect of certain matters. Before the Act had been enacted on appeal had been provided for against an award given by the Industrial Court constituted under the Bombay Industrial Relations Act, 1946, with the consequence that an award given then by the Industrial Court established by the said Bombay Act was a final one. The respondents contend that the Act had no application to an award made by the Industrial Court, Bombay, in a proceeding which had been started before the enactment of the Act and which was pending when the Act came into force, though the award may have been given or published after its enactment. They say that to hold otherwise would be to give retrospective operation to the Act.

2. We do not think the matter is susceptible of very lengthy exposition. The principles which would guide Courts in considering the question of retrospective operation of a statute are well settled. They have been clearly formulated in the Full Bench decision of the Calcutt High Court in the case of *Jogodanund Singh v. Amritla Sarkar*, I. L. R. 22, Calcutta, 767. There Banerjee J. pointed out that the correct rule of construction was not that a statute which created a new right would not be given retrospective operation in the absence of express enactment or necessary intendment to the contrary, but that it was that a statute which affected a vested right or created a new obligation or imposed a new disability was not to be given retrospective operation unless the legislature had expressed its intention to the contrary or that intention could be gathered from the enactment. Then he pointed out that this distinction would in most cases be an immaterial one, for, generally, the creation of a right by a statute in one person would create a corresponding obligation in another; but that in some cases the said distinction would be material and the decision in *Jogodanund Singh's* case furnished the illustration. That being the principle, the question resolves itself into two parts :—(1) whether the Act has taken away or has curtailed an vested right of the respondents, as in this case the question of an imposition of a new obligation or of a new disability does not arise; and (2) if so, whether an intention of giving it retrospective operation can be necessarily inferred.

3. That the right of appeal is a substantive right, and no a part of the procedural law, has been established by the decision of the Judicial Committee of the Privy Council in the case of *Colonial Sugar Refining Co. v. Irving* (190 A. C. 369). That was, however, a converse case. There a right of appeal to His Majesty in Council had been taken away during the pendency of the suit in the Court of first instances. Lord Macnaughton in delivering the judgment of the Privy Council first observed that the right of appeal was a substantive right. He then held that a litigant acquired the right to invoke the jurisdiction of a superior court as soon as, and from the time, the suit or proceeding, as the case may be, was commenced. Hence the right of appeal was a vested right during the pendency of the

uit proceeding in the Court of first instance. With regard to the taking away or curtailment of a right to appeal during the pendency of the suit or proceeding in the Court of first instance that decision is the last word. In the case, however, where a right of appeal is for the first time conferred the time of the institution of the suit or proceeding may not be the material factor. The respondents, however, contend that the institution of the suit or proceeding, as the case may be, in the Court of first instance gives a litigant a vested right to have a final judgment, as the judgment would have been according to the law in force as its institution, and in support of that contention two cases have been cited, namely, *Subramanian Aiyar v. Namasivaya Asari*, A.I.R. (1918) Madras 162 and *Sakina Bibi v. Stephens*, A.I.R. (1926) Rangoon 205. The relevant observations in the first mentioned case, however, is an *obiter dictum*, for that case could be and was in fact disposed of on a construction of section 102 of the C.P.C. by holding that the phrase "cognisable by a Court of Small Causes" occurring in that section indicated the time of the institution of the suit. In the second case, the decision on the point was necessary but no reasons were given. In the first mentioned case, the learned Judges observed that the decision given in *Colonial Sugar Manufacturing Co.* equally applied to the converse case, viz., where the right of appeal is newly conferred, as "the right claimed by one party to take up a matter to the Appellate Tribunal is no more sacred than the right given to the other party to prevent the right of finality attaching to the decree obtained by him not being disturbed." We do not agree with the view that a litigant acquires the right of preventing his opponent to carry the proceedings to a superior Tribunal the moment the suit or proceeding, as the case may be, is instituted, if at its institution there was no such right. The material point of time in this type of cases is, in our opinion, the date when the judgment or order sought to be challenged in the appeal is passed, for by that judgement or order, the rights of the parties are crystallised, and so from that time vested rights are acquired by the party in whose favour the judgment or order was passed. This view is supported by the observations of the Judicial Committee in *Delhi Cotton Mills & Agency Co., Ltd., vs. the Income-tax Commissioner*, 54 I.A. 421, where in holding that the newly introduced section 66A of the Income-tax Act, which for the first time conferred a right of appeal to His Majesty in Council, could not be called to his aid by the appellant to England, special emphasis was laid on the fact that that section was introduced into the statute after the High Court had given its opinion under section 66. As the Act had come into force before the award now in question had been made, we hold the appeal to be competent.

4. In the view expressed above, it is not necessary to consider the further question whether there are indications in the Act from which it can be gathered that the legislature intended the provisions relating to appeals to apply retrospectively, but we think that we should also express our views on this aspect of the matter. Express words are not necessary for giving retrospective operation to a statute. Where the statute is not express an enquiry into the intention of the legislature must be embarked upon, and for the purpose of ascertaining the intention of the legislature, as has been said, in *Pardo v. Bingham* 1869 L.R. 4 Ch. App. 735 at 740 "we must look to the general scope and purview of the statute and at the remedy sought to be applied, and consider what was the former state of the law and what it was the legislature contemplated." By examining the provisions of the Act in the light of these observations, we have come to the conclusion that the legislature intended to give a right of appeal against awards made after the Act had come into force, though the proceedings had been pending from before. Section 7, excluding the right of appeal in some cases, gives a right of appeal from any award or decision of an Industrial Tribunal in certain matters. According to the definition [section 2(c)] of the Act "industrial tribunal" means :

- (i) any Industrial Tribunal constituted under the Industrial Disputes Act 1947 (XIV of 1947); or
- (ii) in relation to cases where an appeal lies from any court, wage board or other authority set up in any State under any law relating to the adjudication of industrial disputes made, whether before or after the commencement of this Act, by the legislative authority of the State to any other court, board or authority set up in the State under such law, that court, board or authority exercising appellate jurisdiction within the State; or
- (iii) in relation to other cases, where no appeal lies under any law referred to in sub-clause (ii), any

court, board or other authority set up in any State under such law.

The Industrial Court set up by the Bombay Industrial Relations Act, 1946, would come within the definition as contained in clause (iii) and in regard to the question of appeal an award made by it stands exactly on the same footing as an award made by an Industrial Tribunal constituted under the Industrial Dispute Act (XIV of 1947). Section 34 of the Act amends some of the provisions of the Industrial Disputes Act (XIV of 1947) in the manner indicated in the Schedule. Section 15(4) of the original Act (XIV of 1947) in express terms declared the award of an Industrial Tribunal constituted under that Act, on being declared to be binding by the Local Government, to be final. That sub-section as also the connected sub-sections (2) and (3) were deleted by the amendment. This, in our opinion, was done because the right of appeal was given by section 7 of the Act, and gives a strong indication of the intention of the legislature to make section 7 applicable to awards made in proceedings pending at the time of its enactment. Different considerations may or may not arise in the case where the award of the Industrial Court, sought to be challenged in appeal, was made prior to the Act coming into force. On this point we express no opinion.

5. We may now turn to the examination of other questions that arise in the appeals. From 1941 to 1945 the member mills of the Millowners' Association voluntarily declared bonus. The amount in 1941 represented 1/8th of the annual basic earnings of the employees and from 1942 to 1945 1/6th thereof. In 1946 and 1947 there were disputes regarding bonus and the matter was referred to the Industrial Court, Bombay, for adjudication. That Court awarded 1/5th and 1/6th of the employees' total annual basic earnings for those two years respectively subject to certain conditions. The awards were made more or less on *ad hoc* basis. For the year 1947 the Millowners' Association of their own accord paid bonus equivalent to one month's wages in addition as "Independence Bonus". For the year 1948 there was again dispute between the parties and the matter was referred for adjudication to the Industrial Court. This reference was numbered (IC) 7 of 1949. The parties were the Millowners' Association, Bombay (consisting of 58 member mills of the said Association) and 22 other cotton textile mills who were not members of the said Association and their employees. The Industrial Court went elaborately into the matter, laid down certain principles and awarded bonus equivalent in amount to 3/8th of the total basic earnings subject to certain conditions. The award was published in the *Bombay Government Gazette Extraordinary*, dated the 5th May 1949. This award, hereinafter referred to as the 1948 award, has been made the corner stone of the arguments addressed to us by the Millowners' Association. We will have to refer to it in some detail hereafter.

6. The subject matter of the two appeals is in respect of the claim for bonus for the year 1949. The dispute is between the Millowners' Association, Bombay, representing 59 member mills situate in the city of Bombay and the Kurla area, and the employees of those mills. The Millowners' Association appeared for 55 mills and the remaining four Mills, namely, (a) The Colaba Land & Mill Co., Ltd., (b) the Hirjee Mills Co., Ltd., (c) the Moon Mills, Ltd., and (d) the Raghuvanshi Mills, Ltd., were allowed to enter appearances separately and to put in separate written statements. The Industrial Court made its award on the 7th July 1950 hereinafter referred to as the 1949 award. It awarded as bonus 1/6th of the basic earnings to all employees, whether permanent or temporary, of the 55 mills whose cases had been represented by the Millowners' Association, Bombay, subject to the following conditions, namely :—

- (1) employees who had worked for less than 75 working days but more than 32 working days were to be paid a bonus to the extent of 50 per cent., that is to say, 1/12th of their basic earnings and those who had worked for less than 32 days were to have no bonus;
- (2) any employee who had been dismissed for misconduct was not to be entitled to any bonus, even if he had worked for more than 32 days;
- (3) bonus was to be calculated on earnings, exclusive of dearness allowance and bonuses paid during the period between the 1st January and 31st December, 1949;
- (4) in the case of women, who had been no maternity leave during the said period, the actual maternity allowance drawn by them was to be included in their earnings for the purpose of calculating the bonus payable;
- (5) bonus payable is to be paid in two instalments by the 14th August, 1950 and 14th September 1950;

(6) persons who were eligible for bonus, but who were not in service of the mills on the date of payment were to be paid in one lump by the 31st December, 1950. In all such cases, claims in writing were to be submitted to the Manager of the mill concerned.

7. The award absolved the four mills, which had entered appearance separately, from the liability to pay bonus. It was not disputed that three mills, namely, the Colaba Land & Mills Co., Ltd., the Hirjee Mills, Ltd., and the Raghuvanshi Mills Co., Ltd., incurred losses in the year 1949 and the Moon Mills, Ltd., had been destroyed by fire and remained closed for the whole year 1949.

8. Against this award the two appeals have been preferred. Appeal No. 1 of 1950 is by the Millowners' Association, who contends that no bonus ought to have been awarded as there would be no surplus left after setting apart from the gross profit for the year 1949 sums of money necessary to meet prior charges. They rely upon the 1948 award for determining what those prior charges should be. Appeal No. 5 of 1950 has been filed by one of the representative labour unions at whose instance the reference, resulting in the award under appeal, had been made. Their contentions are :—

- (1) that except the Moon Mills, Ltd., the other three mills, which had been exempted by the award, ought to be directed to pay bonus to their employees ;
- (2) that bonus amounting to 1/4th of the annual basic earnings should be awarded, as the available funds are adequate ; and
- (3) that two of the conditions, namely, the last part of the first and the whole of the second, imposed by the Industrial Court, ought to be deleted.

9. In the appeals the discussions appear to lie in a very narrow compass. The substantial question we have to decide is whether on the facts, as disclosed any bonus should be given to the employees for the year 1949, and, if so, at what rate ; and whether three out of four mills that have been excluded from the liability should also be required to pay bonus.

10. We shall now consider the first contention urged in support of appeal No. 5 of 1950.

11. It is admitted that after a notice of change had been given under the provisions of section 42(2) of the Bombay Industrial Relations Act (XI of 1947), the State Government issued a notification under the provisions of sub-section (5) of section 43 of the said Act. Mr. Shantilal Shah contends *firstly* that the effect of this notification is that the whole of the cotton textile industry in the said area would have to pay whatever bonus may be determined on the consolidated figures of the profit and loss accounts of all the mills and *secondly*, in any event the principle of "collective bargaining" should be extended in making the award for bonus on industry-cum-region basis, and, as such, all the mills should be held liable to pay bonus except the Moon Mills, Ltd. To support this second contention he relies upon :—

- (1) recommendation No. 13 of the Fair Wages Committee summarised in Chapter VI of their report ;
- (2) the award of bonus in respect of the Sholapur Mills (published in the *Bombay Government Gazette* dated 22nd December 1949), where a particular Mill, which had carried on business at a loss in the relevant year, was also ordered to pay the bonus along with the other mills which had made profits ;
- (3) the award made by the Industrial Court, Bombay, in Reference No. 1 of 1948 (*The Millowners' Association, Bombay, vs. the Employees of the Cotton Textile Mills, Bombay :—Re. Bonus for the year 1947*).

12. In our opinion, Mr. Shah's first contention must fail. The effect of the notification issued by the Government under sub-section 5 of section 43 of the Bombay Industrial Relations Act (XI of 1947) is that the whole of the Cotton Textile Industry in the said areas was affected and so became interested in dispute, and, as such, all the cotton textile mills in these areas could be made parties to a reference made under section 73A of the Act ; it did not tie the hands of the Industrial Court by leaving no option but to make an award directing all the cotton textile mills in those areas to pay bonus irrespective of any other consideration.

13. As to his second contention, we are not called upon to lay down any rule as to whether the principle of

"collective bargaining" could be extended in making an award for bonus, but suffice it to say that the materials relied upon by Mr. Shah do not lend support to his contentions, nor do they seem to be applicable to the facts of the present case.

14. Recommendation No. 13 of the Fair Wages Committee does not, in our opinion, carry the case very far. The recommendations was obviously made on the principle that wages of all the employees performing the same duties in industrial concerns of the same nature and carrying on business in the same locality should be standardised at the same figure.

15. The award made against the mill, which incurred loss, in the Sholapur case, stands on a different footing, as in that case the finding was that the Managing Agents of that particular mill had been guilty of mismanagement (Page 2228 of the *Bombay Government Gazette* dated the 22nd December 1949). In the present case there is no such allegation before us. It is also pertinent to observe that the same adjudicator is a member of the Court which gave the award under appeal where he has expressed a different view.

16. In Reference No. 1 of 1948 (*Millowners' Association, Bombay vs. the Employees in the Cotton Textile Mills, Bombay :—Re : Bonus for the year 1947*) this precise question did not arise. There the question was the rate at which the bonus was to be fixed for 1947. The Millowners' Association contended that no bonus ought to be awarded for the year at all, and the reason given in support was that "though the profits earned by some of the member mills left a surplus from which a bonus could be paid, yet if the *average capacity* of the *average* mill was to be taken into consideration, the financial position was not encouraging enough for the grant of a bonus." This contention was overruled on the ground that its acceptance would drive the Court into the concept of ability to pay of the "marginal unit" when determining the question of bonus. It observed that for that purpose the consolidated figures of the profit and loss account should be the proper material to go upon and the capacity of the industry as a whole would be the material consideration.

17. We are, therefore, not prepared to accede to the view that in the matter of payment of bonus a unit of an industry in a particular region should be ordered to pay on the ground that some amongst them are able to pay by reason of having surplus, particular when that unit of the industry has been permitted to appear separately and raise a special defence.

We accordingly overrule this contention and hold that the Industrial Court rightly refused to direct the four mills to pay bonus to their employees for the year 1949.

18. Both parties have suggested that it is desirable that definite principles should be formulated for the purpose of determining the questions relating to bonus. Without doubt principles are necessary in order to serve as guide for future years, as that is likely to lead to a uniform practice and to promote harmonious relations between Capital and Labour and ensure industrial peace, things which are very desirable and which would tend to increase production, which the welfare of the nation urgently requires. Sir Jamshedji Kanga, however, contends.

- (1) that general principles have already been formulated by the Full Bench of the Industrial Court, Bombay, in its award concerning the claim for bonus for the year 1948 and (a) those principles are binding by reason of the provision of section 95A of the Bombay Industrial Relations Act (XI of 1947), (b) that they are not to be ignored by the Appellate Tribunal now or in future years and (c) at any rate they should not be departed from for the period of 10 years commencing from the date of the said award, as it has settled the bonus structure for that period.

If this contention is not acceptable, his further contentions are :

- (2) that when the wage structure has been settled by standardization, bonus is to be regarded as gratuitous payment. If the standardised wages are not sufficient to meet the legitimate needs of the employees, the remedy lies in having the wage structure revised ; and
- (3) that at any rate, grant of bonus cannot be made for the purpose of making up the deficiency between the actual and living wages.

19. Before discussing general principles, we think it necessary to deal with the above three contentions.

Section 95A of the Bombay Industrial Relations Act cannot be invoked to bind us. The scope and effect of that

se is to make the law declared by the Full Bench of the Industrial Court binding on other Benches of the Industrial Court of Bombay, constituted in accordance with the regulations made by the Industrial Court under the powers given by section 92 of the said Act and on all other tribunals and authorities set up by that Act. It cannot bind a higher Tribunal constituted for the purpose of revising the awards of the Industrial Court. We must, however, give due weight to the decision and should not depart from the principles laid down in the award, either wholly or in part, unless a better and more satisfactory principle can be evolved or the circumstances of the case demand. As to the contention (1) (c) it is sufficient to say that the period of ten years mentioned in that award was merely taken as a reasonable period for the purpose of calculating the amount of reserves that were to be set apart for rehabilitation, replacement and modernisation of the machinery.

20. Now, bonus is cash payment made to employees in addition to wages. It cannot any longer be regarded as an *ex-gratia* payment, for it has been recognised that a claim for bonus, if resisted, gives rise to an industrial dispute, which has to be settled by a duly constituted Industrial Court or Tribunal. "It differs from wages, in that it does not rest on contract, but still payments for bonus are made, because legally due, but which the parties do not contemplate to continue indefinitely" (per Lord Birkenhead in *Sutton vs. Attorney General*, (1923) 39 T.L.R. 294). Where the goal of living wages has been attained bonus, like profit sharing, would represent more as the cash incentive to greater efficiency and production. We cannot, therefore, accept the broad contention that a claim to bonus is not admissible where wages have (as in the case before us) been standardised at a figure lower than what is said to be the living wage. Where the industry has capacity to pay, and has been so stabilised that its capacity to pay may be counted upon continuously, payment of 'living wage' is desirable; but where the industry has not that capacity or its capacity varies or is expected to vary from year to year, so that the industry cannot afford to pay 'living wages', bonus must be looked upon as the temporary satisfaction, wholly or in part, of the needs of the employee. In the case before us wages of the employees had been standardised by an award made by the Industrial Court, Bombay, in References Nos. 1, 4 and 5 of 1946, published in the *Bombay Government Gazette Extraordinary*, dated the 2nd June 1947. It is not denied that the standardised wage falls short of the 'living wage' as some of the other factors which contribute towards a 'living wage' are still wanting. In these circumstances, the second and the third contentions of Sir Jamshedji also cannot be accepted.

21. We will now consider what should be the general principles governing bonus. A both Capital and Labour contribute to the earnings of the industrial concern, it is fair that Labour should derive some benefit, if there is a surplus after meeting prior or necessary charges.

22. The gross profits are arrived at after payment of wages and dearness allowances to the employees, and other items of expenditure which are not necessary for our present purposes to enumerate in detail. As invest-

ment necessarily implies the legitimate expectation of the investor to secure recurring returns on the money invested by him in the industrial undertaking, it is essential that the plant and machinery should be kept continuously in good working order for the purpose of ensuring that return, and such maintenance of plant and machinery would also be to the advantage of labour, for the better the machinery the larger the earnings, and the better the chance of securing a good bonus. The first charge on the gross profits should, therefore, be the amount of money that would be necessary for rehabilitation, replacement and modernisation of the machinery. As depreciation allowed by the income-tax authorities is only a percentage of the written down value, the fund set apart yearly for depreciation and designated under that head would not be sufficient for these purposes. An extra amount would have to be annually set apart under the heading of "reserves" to make up that deficit.

23. So far there can be no dispute, nor can it be denied that the paid up capital is entitled to a fair return. It is common ground that the fair return on paid up capital in this case should be 6 per cent. The Millowners claim in addition a fair return on the reserves employed as working capital. The employees, however, dispute the right of the Millowners to any return on the reserve employed as working capital. This is a question of principle, and requires a decision.

24. The reserves which are carried over from year to year in law belong to the company, and in our view the company is entitled to some return for the money employed as working capital. The company is entitled to deal with this return as it chooses, and neither the shareholders individually nor the employees can as of right claim any direct benefit accruing out of the employed capital; therefore this amount has to be credited to the company. There cannot be any doubt that the employment of the reserves as working capital obviates the borrowing of money *pro tanto* from outside sources for the same purpose, and may be at higher rates of interest. The payment of higher interest would necessarily reduce the gross profits; to that extent the employment of reserves as working capital would be beneficial to the employees.

25. The paid-up capital, however, runs a double risk, viz., (1) normal trade risks and (2) risks incidental to trade cycles; whereas in the case of the reserves employed as working capital which is more liquid than fixed capital the incidence of risk to which it is subject is rather small. So the fair return on reserves employed as working capital must necessarily be much lower than the fair return on paid-up capital. This has been recognised by the Tariff Board in its Report on the Cotton Yarn and Cloth Prices in Bombay (1948).

26. The claim of the employees for bonus would only arise if there should be a residue after making provision for (a) prior charges and (b) a fair return on paid-up capital and on reserves employed as working capital. So we will now set out side by side the basis on which the 1948 and 1949 awards were made by the Industrial Court, Bombay, as well as the calculation on which the Millowners' Association have resisted the claim for bonus.

Re. Bonus for 1948		Re. Bonus for 1949		Re. Basis of contention of Millowners' Association.	
	(in crores)		(in crores)		(in crores)
Gross profits	20.36		9.96		9.96
Less Depreciation	1.30		1.88		2.15
	19.06		8.08		7.81
Bonus to clerks and other staff ..	0.45		0.30		
Taxes at 7½ annas per rupee ..	6.70	Taxes at 6½ annas per rupee ..	2.40	Taxes at 6½ annas per rupee ..	3.17
					4.64
Reserves (i.e., 4.25—1.30)	2.95	Reserves (i.e., 4.15—1.88)	2.27	Reserves	2.95
Bonus to workmen at 3/8 of basic wages	4.32	Bonus to workmen at 1/6 of the basic wages	1.86	Dividend	1.69
			1.25*		2.25
Dividend	2.25			Deficit	0.56
Balance	2.39				

27. The representative labour unions have not supplied any written estimate like that the Millowners' Association but Mr. Shantilal Shah gave us the details of his calculations in the course of his arguments. During the arguments, the parties accepted 1.88 crores, as in the 1949 award, to be the proper depreciation.

28. The paid up capital of the mills in 1948 was 17.02 crores. Proceeding on that basis the fund allotted to dividend in that year (2.26 crores) would work out at a rate little over 12 per cent. on the paid up capital. In the 1949 award, the Industrial Court took the paid up capital to be 20.09 crores and held that the balance of 1.25 crores

would be sufficient for paying a dividend of 6 per cent. In fact, the paid up capital in 1949 was not 20.09 crores but 21.58 crores, so if a return of 6 per cent. were to be given, the amount required would be about 1.30 crores.

29. In the 1948 award, the sum of rupees 72 crores was found to be required for rehabilitation, replacement and modernisation of existing machinery. It fixed the period of ten years, i.e., up to 1959 for replacement, etc. It also found that 30.46 crores was available at the end of the year 1947 in the shape of liquid assets which could be employed for that purpose. We are satisfied that this sum included 11 odd crores, being the refundable Excess Profits Tax. On the basis of these figures, that Tribunal found that 41.54 crores would be necessary to rehabilitate, replace and modernise the machinery in the course of the next ten years. It, therefore, held that it would be necessary to set apart 4.15 crores towards depreciation and reserve every year, but rounded it up to 4.25 crores. It was also said that so much of the reserves, as had been employed on working capital should be given a 4 per cent. return, and that that could be given to the shareholders in the shape of an additional dividend over and above the dividend of 6 per cent. In the 1949 award no consideration has been paid to the question of return on so much of the reserves as had been employed as working capital. The amount of the reserves so employed in the year 1949 was 23 crores odd. The Millowners contend that the return should be calculated at the same rate of 4 per cent. and earmarked for payment to the shareholders in the shape of additional dividend. They further contend that the rehabilitation and replacement fund should be fixed at a higher figure than 4.25 crores. They said it should be 1.88 crores (depreciation fund) plus 2.95 crores to be put into reserves. If their contentions are accepted, they say that there would remain no surplus for the payment of bonus. In fact, there would be a deficit balance of 0.56 crores.

30. Mr. Shantilal Shah, on behalf of the Representative Unions of the employees on the other hand, has contended :

- (1) that the total cost of rehabilitation, replacement and modernisation of the machinery would be not 72 crores but much less ;
- (2) that more liquid assets, much more than 30.46 were or ought to have been available at the end of the year 1947 and much more than 35.07 crores were or ought to have been available for that purpose at the end of the year 1949 ;
- (3) that at any rate, as the ordinary life of textile machinery is over thirty years, the period of replacement, etc., ought to be further extended ; and
- (4) no return on the reserve employed as part of the working capital should be set apart for the purpose of calculating bonus.

...e says that if his contentions are accepted, the surplus would be sufficient to pay 1/4th of the basic wages as bonus after payment of 6 per cent. dividend on the paid up capital. He further contended, as we have already said, that the last part of the first and the whole of the second condition made in the award under appeal ought to be deleted.

31. Both parties accept 9.96 crores to be the gross profits and say that 1.88 crores may be accepted to be the proper depreciation. The amount of taxes to be deducted from the balance 8.08 crores would depend upon what bonus would be awarded. We will now take up the points on which the parties differ and which we have set out above. We are not prepared to accept Mr. Shantilal Shah's contention that the total cost of rehabilitation, etc., ought to be estimated at much less than 72 crores. All the relevant materials for fixing the requisite amount for rehabilitation, etc., were placed before the Industrial Court by both the parties in connection with the question of bonus for 1948. That Court was inclined to fix the cost of rehabilitation, etc., at 80 crores, but in view of the considered opinion of the Tariff Board, fixed the sum at 72 crores. In the 1949 award, the Court did not disturb any of the above findings and proceeded on the figure of 72 crores. Having regard to the uncertain tendency of the price level of machinery, we think that a liberal estimate should be adopted, and so we also proceed on the figure of 72 crores.

32. The total of the depreciation and reserve, as fixed by the Industrial Court in the 1949 award is 4.15 crores (1.88 plus 2.27), a figure determined in the 1948 award. The Millowners, however, contend that as new machinery has been brought in the place of some old machinery, the cost of replacement, etc., of the new machinery would work out at a higher figure if its replacement be spread over the same number of years. They accordingly say that the

sum of 4.15 crores, directed to be set apart for replacement, etc., in the 1949 award, should be increased to 4.53 crores. We are unable to accept this contention for two reasons, namely, (1) the period of rehabilitation and replacement, etc., of the new machinery must be spread over a greater number of years than 12 years, as the life of new machinery is much more than the period of 12 years, and (2) the figure 4.15 crores was fixed in the 1948 award on an average basis, taking the period of replacement to be 12 years from 1947. It is obvious that in arriving at that figure the Court had taken into consideration the fact that new machinery would gradually and from time to time replace the old machinery. We accordingly overrule Sir Jamshedji's contention in this respect.

33. We cannot accept Mr. Shantilal Shah's contention that more than 30.46 crores were or ought to have been available at the end of the year 1947. Nothing convincing has been pointed out which would induce us to depart from the findings made in the 1948 award. He contends that a large amount of reserve was capitalised and bonus shares issued, of about 8 crores from 1944 up to now. There is no dispute that reserves to a large extent had been capitalised and bonus shares issued. That was, however, done legally and the effect thereof is that reserves have gone into block account and can no longer be regarded as liquid assets. He also says that the breakdown value of the machinery which would have to be placed has not been taken into account. There are, however, no materials now available which would enable us to form an estimate on that point. We, therefore, leave out of consideration the item of breakdown value.

34. We are, however, of opinion that the period of replacement should be longer, as contended by Mr. Shantilal Shah. The Tariff Board was of opinion that the full amount necessary for replacement should be collected within 12 to 15 years. In arriving at that conclusion, it paid due consideration to the fact that most of the machinery in the textile mills had become old. In the 1948 award, the period of rehabilitation, etc., was extended to 12 years, but we do not think that the mills would suffer in any way if the period of rehabilitation, etc., be taken to be the outer limit, as estimated by the Tariff Board, namely, 15 years commencing from 1947, and we have decided to proceed on that basis. The sum of 41.54 crores is, therefore, to be collected within 1962, i.e., in course of 13 years from 1949. In this view the sum to be set apart for rehabilitation, etc., in the year 1949 would be 3.19 crores or so (41.54). The amount that is to be kept in the reserve

13.

in that year would thus be 1.31 crores (3.19 — 1.88).

35. The calculation for the year 1949 up to this stage would thus be :—

			in crores.
Gross profits	...	...	9.96
Depreciation	...	...	1.88
		Balance	8.08
Less reserve for rehabilitation, etc., of the machinery		...	1.31
		Balance	6.77

A tax at 6½ annas per rupee would be payable on this amount less any bonus which this Tribunal may award.

36. 6 per cent. dividend on paid up capital comes up to 1.30 crores, and we consider that .46 crores should be a fair return on the reserves that had been employed as working capital. We cannot accept Sir Jamshedji's contention that this should go towards dividend payable to shareholders. It represents a return on the reserves which in law belongs to the company. It would be for the company to determine how this sum is to be applied.

37. After the aforesaid deductions there remains a surplus and the issue is whether the employees are entitled to any and, if so, to what bonus. The answer to this issue is not easy, for we have to consider in this context the needs of the employees, the claims of the shareholders, and the requirements of the industry. The subject is not readily responsive to any rigid principle or precise formula, and so far we have been unable to discover a general formula. This does not, however, mean that the answer to this issue is in any way fortuitous; nor are we in any doubt as to the considerations which must prevail in deciding what the amount of bonus should be. Essentially the quantum of bonus must depend upon the relative prosperity of the concern during the year under review, and that prosperity is probably best reflected in the amount of the residuary surplus; the needs of labour at existing wages is also a consideration of importance; but we should make it plain that these are not necessarily the only considerations; for instance, no scheme of allocation of

bonus could be complete if the amount out of which a bonus is to be paid is unrelated to employees' efforts; and even when we have mentioned all these considerations we must not be deemed to have exhausted the subject. Our approach to this problem is motivated by the requirement that we should ensure and achieve industrial peace which is essential for the development and expansion of industry. This can be achieved by having a contended labour force on the one hand, and on the other hand an investing public who would be attracted to the industry by a steady and progressive return on capital which the industry may be able to offer. It goes without saying that if the residuary surplus is appreciably larger in any particular year it should be possible for the company to give a more liberal bonus to the employees.

38. The claim of the employees to a bonus in this case cannot be denied. The quantum of such bonus is a subject to which we have given our very careful consideration. Applying the principles and the considerations which we have indicated above we have come to the conclusion that there are no grounds for disturbing the decision of the Industrial Court on this quantum of bonus. We set out below a table showing our calculations :—

				(in crores)
Gross profit	...	...	...	9.96
Depreciation	...	...	...	1.88
				8.08
Taxes	...	...	...	2.40
				5.68
Reserves for rehabilitation, etc. (3.19 less 1.88)	...	...	...	1.31
				4.37
Return of 6 per cent. on paid up capital	...	...	...	1.30
				3.07
Return on reserves employed as working capital	...	...	...	.46
				2.61
Bonus to clerks and other staff	...	...	...	.30
				2.31
Bonus to employees	...	...	...	1.86
				0.45
Balance	...	...	...

39. We accept the contention of Mr. Shantilal Shah that the last part of condition No. 1 which says that no bonus is to be paid to employees who worked less than 32 days, and the whole of condition No. 2, which says that no bonus would be payable to employees who had been dismissed for misconduct, should be deleted for the reasons given by the All India Industrial Tribunal (Bank Disputes) in their Award at pages 269 and 270 of the *Gazette of India Extraordinary*, dated the 12th August 1950.

40. The appeals are decided accordingly, and the award will be varied in the manner indicated above. Parties to bear their respective costs.

(Signed) J. N. Majumdar,
Chairman.
(Signed) R. C. Mitter,
Member,
(Signed) K. P. Lakshmana Rao,
Member,
(Signed) G. P. Mathur,
Member,
(Signed) F. Jeejeebhoy,
Member.

Bombay, 9th October 1950.

Appeal No. 2 of 1950

- | | |
|--|---------------|
| 1. The Eastern Woollen Mills, Limited,
Bombay | } Appellants. |
| 2. The Indian Woollen Mills, Bombay. | |
| 3. The Nagpal Woollen Mills, Bombay. | |

versus

The Mumbai Woollen Mill Kamgar Union,
Bombay. Respondents.

In the matter of an appeal against the award of the Industrial Court, Bombay in Ref. (I.C.) No. 22 of 1950 dated the 10th July, 1950.

The 24th day of October 1950

Present :

Mr. G. P. Mathur, President,
Mr. F. Jeejeebhoy, Member.

Appearances :

For the Appellants : Mr. B. Narayanswamy, Advocate.
For the Respondents : Mr. N. V. Phadke, Advocate.

State.—Bombay.

Industry.—Textiles (Woollen).

DECISION.

This is an appeal by three Woollen Mills of Bombay, namely, the Eastern Woollen Mills, Limited, The Indian Woollen Mills, and the Nagpal Woollen, against an award of the Industrial Court, Bombay, dated the 10th of July 1950, awarding bonus for the year 1949-1950 to the employees of the said mills equal to 1/8th of their basic earnings in the particular year.

Until the year 1948 the parties were at peace. The appellants used to voluntarily pay bonus to their employees on the same lines and on the same scales as the Cotton Textile Mills and the employees were well satisfied with it.

A dispute arose between the Millowners' Association representing the Cotton Textile Industry and their employees with regard to the bonus for the year 1948, and on a reference having been made a Full Bench of Industrial Court awarded bonus to the employees equal to basic earnings of 4½ months for that year.

The present appellants were not prepared, having regard to their finances, to pay that much of bonus for 1948 which their employees were claiming, and consequently reference was made to the Industrial Court and was registered as Ref. (I.C.) No. 57 of 1949. It was heard by Mr. Kamarkar, President of Industrial Court, who made an award on 7th September 1949 and directed the present appellants to pay all employees, whether permanent or "badli" who may have worked in the mills during 1948 a bonus equal to 3/8th of their basic earnings in that year subject to certain conditions which are mentioned in the award.

It will be noticed that by that award the employees got bonus on the same scale as was awarded by the Full Bench to the employees of Cotton Textile Mills for the year 1948 6 per cent. interest was allowed on paid up capital, and it was calculated that a provision for Rs. 19,39,000 would have to be made for replacement and rehabilitation including depreciation within a period of 10 years; and consequently Rs. 1,09,000 was allowed as depreciation and Rs. 85,000 as Reserve making in all Rs. 1,94,000.

In this appeal before us it is contended on behalf of the appellant mills that the award in question is contrary to the principles laid down by the Industrial Court in its award of bonus for the year 1948 [Ref. (I.C.) No. 57 of 1949], that the Industrial Court was wrong in not making a provision of 0.85 lakhs for reserves in order to provide for replacement, maintenance and rehabilitation as it had done in the previous year, that it erred in not allowing a fair return on the employed capital as a prior charge, and that no bonus could be allowed if provision was made for all these prior charges. According to the appellants there would be a deficit of 2.06 lakhs if all the prior charges were duly provided for. On behalf of Mumbai Woollen Mills Kamgar Union, Bombay, as representing the employees respondents, a cross-objection has been filed. At present advised, we are of opinion that Industrial Disputes (Appellate Tribunal) Act, 1950, does not authorise a respondent to file a cross-objection in the nature of cross-appeal; and as such it cannot be taken into consideration.

Another statement has been filed by the said Union which incorporates the arguments advanced on behalf of the respondents, and we shall have occasion to refer to it only in so far as it supports the judgment of the Industrial Court.

It may be noted here that out of the appellants, the Nagpal Woollen Mills which is a proprietary concern has not produced any accounts whatsoever, and so has obstructed the Industrial Tribunal in arriving at a right conclusion. That in turn gives rise to the assumption that it has earned comparatively higher profits, and finds it profitable not to disclose its true earnings, and thus be in an advantageous position of having to pay bonus on the same scale as may be determined having regard to the profits earned by the two other companies.

The contention of the Eastern Woollen Mills was that it had earned very meagre profits during the year in question and no surplus would be available after payment of prior charges. The Indian Woollen Mills made the same claim and added that fall in the amount of gross profits was due to (1) the prices of raw materials having considerable

gone up (2) that there was a disproportionate influx of woollen goods from foreign countries and (3) that the company sustained heavy loss owing to damage caused by heavy rains to finished goods, raw materials, dyes and other valuable stores.

The Industrial Court held that Indian Woollen Mills and Eastern Woollen Mills had made a gross profit of the total amount of 4.91 lakhs. It allowed depreciation which was stated to be 1.70 lakhs leaving a balance of 3.21 lakhs. It found that Eastern Woollen Mills had paid up capital of 10.42 lakhs, while Indian Woollen Mills had employed capital of Rs. 4,16,611 and fixed block worth Rs. 2,07,054 making a total of nearly 17 lakhs in all. It allowed a return of 4 per cent. on fixed block as well as 4 per cent. on paid-up capital. According to this calculation about .68 would be required for payment of fair return. .24 lakhs was allowed for reserves, thus making a total of 1.94 lakhs as laid down in 1948 award. Provision has been made for taxation to the extent of .66 lakhs and then 1.59 lakhs was allowed as bonus still leaving a surplus of 0.04 lakhs. The departure that the Industrial Court has made is that it has allowed 4 per cent. on paid-up capital instead of 6 per cent. as allowed in 1948 award.

In the Full Bench decision of this Tribunal in Appeal No. 1 of 1950, 6 per cent. return was by agreement of parties allowed on paid-up capital, and the Tribunal allowed a sum which works out at 2 per cent. on employed capital. On the materials before us we are not in a position to say that the return allowed in the case of these mills calls for interference.

It was argued on behalf of the respondents that the reasons given by the Indian Woollen Mills for short profits were not correct as statistics of sea-borne trade for the year would show that the imports of woollen goods from foreign countries were lower than in the former years, that there was no proof of alleged damage and loss, and that there was nothing to show that there was any appreciable rise in the prices of raw materials. We, however, feel that we are not called upon to go into these details now urged before us. The only accounts on the record are those produced by the two mills, and in the absence of any evidence to challenge them we must regard them as reflecting the correct position. The Industrial Court has treated these accounts as genuine and has based its award on them, and we see no reason to differ.

In the statement filed by the respondents it is urged that Indian Woollen Mills should not be allowed any return on capital as it is a branch of Sir Shapurji Broacha Mills and provision for dividend must have been made in the parent concern. We do not agree. The capital employed in the Indian Woollen Mills must earn a return for itself; in any event this point does not appear to have been raised before the Industrial Tribunal and we have no sufficient materials to deal with it.

It is further urged in the statement that the Sir Shapurji Broacha Mills make a provision for reserves with regard to all its concerns and so no provision should be made in the case of the Indian Woollen Mills. We think, however, that a provision has to be made out of the profits earned by this branch concern. The appellants contend that 0.85 lakhs should have been allowed for reserves as was done in the year 1948. But they forget that the depreciation was 1.94 lakhs. In this year that made a total of 1.94 lakhs. In this year a depreciation of 1.70 lakhs has been allowed and a reserve of .24 lakhs, thus making up the total of 1.94 lakhs. This is according to the principle laid down in Appeal No. 1 of 1950 (Full Bench), that the amount set apart should be depreciation plus reserves. On this point the judgment of the Industrial Court is not open to question. In the statement objection has been taken to the borrowing of Rs. 43,81,478 from the Punjab National Bank, and misapplication of funds was suggested. We cannot, however, proceed on surmise or suspicion; and had this point been urged before the Tribunal we would have had the advantage of its determination on the point.

In our view, the objections now taken by the respondents are not sound, but they were mainly urged in support of the cross-objections. As we have already indicated, there was sufficient surplus to justify the award of a bonus of 1/8th of yearly basic earnings. The figures below indicate the position :—

Gross profits	...	...	4.91 lakhs.
Less depreciation and reserves	...	...	1.94 lakhs.
			2.97 lakhs.
Less taxation at 6½ annas in the rupee	...	...	.66 lakhs.
			2.31 lakhs.
Balance	...	...	2.31 lakhs.
Less return on paid-up capital at 4 per cent.	...	...	.63 lakhs.
			1.68 lakhs.
Balance	...	...	1.63 lakhs.

Bonus at the rate of 1/8th of basic wages ... 1.59 lakhs.

Balance04 lakhs.

We are satisfied that the award in this case does not militate against the principles laid down in Appeal No. 1 of 1950 (delivered on 9th October 1950), and is in the circumstances of the case just and equitable. As there is no counter appeal before us we are not in a position to consider the justification or otherwise of the conditions imposed. We, therefore, dismiss the appeal, and confirm the award of Industrial Court, dated 10th July 1950.

We make no order as to costs.

By the Tribunal.

(Signed) G. P. Mathur,
President

(Signed) F. Jeejeebhoy,
Member.

Appeal No. 8 of 1950

The Dhanraj Mill, Ltd., Bombay—Appellant

versus

The Rashtriya Mill Mazdoor Sangh, Bombay—Respondent

In the matter of an appeal against the order of the Industrial Court, Bombay, dated the 19th July 1950, in Appeal (IC) No. 4 of 1950.

The 18th day of October 1950.

Present :

Mr. G. P. Mathur, President

Mr. F. Jeejeebhoy, Member.

Appearances :

For the Appellants : Mr. B. Narayanaswamy, Advocate.

For the Respondents : Mr. Shantilal H. Shah, Solicitor.

State.—Bombay.

Industry.—Textile (Cotton).

DECISION.

This is an appeal against an appellate order of the Industrial Court, Bombay, dated the 19th July, 1950, by which that Court confirmed the order passed by the Wage Board on the 28th November 1949. Briefly stated, the facts of the case which led to the present dispute are that on the 6th November 1948 the appellant company before us, viz., the Dhanraj Mills Ltd., Bombay, gave a notice of change under section 42 (1) of the Bombay Industrial Relations Act, 1946, by which the Company proposed to retrench its 13 employees in the Grey Folding Department. The matter was referred to the Conciliator but no agreement could be arrived at, and the report of the Conciliator was published in the *Bombay Government Gazette* on the 3rd January 1949. Subsequent to the publication of this report, the Mill company put up a notice on the 8th January 1949 announcing the retrenchment of the 13 employees with effect from the 10th January 1949, 15 days after the date of change, the Government of Bombay made a reference to the wage Board under section 86 of the Bombay Industrial Relations Act. At this stage it would be proper to quote the actual wording of the notification as it has an important bearing on the decision of this case. The Notification No. 516/48, dated the 25th January 1949, run as follows :—

“WHEREAS an industrial dispute has arisen between the Dhanraj Mills, Ltd., Bombay, and its employees in the Grey Folding Department relating to the retrenchment of 13 employees from the Grey Folding Department;

“NOW, therefore, in exercise of the powers conferred by section 86 of the Bombay Industrial Relations Act, 1946 (Bom. XI of 1947), the Government of Bombay is pleased to refer the said industrial dispute for decision to the Wage Board constituted by Government Notification, Labour Department, No. 216/48, dated the 4th August 1948.”

It was urged before the Wage Board by the Rashtriya Mill Mazdoor Sangh as representing the retrenched employees that the reason given by the company for retrenchment was not correct and there was no justification for it. It was further contended that the reorganization of the work and the department therefore amounted to rationalization. It was prayed that the mill company may be directed to withdraw the said notice of change and reinstate the 13 employees of the Grey Folding Department with adequate compensation for the loss of their employment. The company in their written statement averred that the main reason for retrenchment was

made in the Textile Commissioner's Notification No. 17(1)-Tex(2)/49(iii), dated the 15th January 1949, namely :—

In the said notification—

After entry No. (2), the following entry shall be added, namely :—

“(3) Dr. S. R. Ramachandran, Deputy Director”.

T. SWAMINATHAN,
Textile Commissioner.

SURVEY OF INDIA

NOTIFICATIONS

Mussoorie, the 4th August 1951

No. 2134/P.F.—Captain J. P. G. King, Deputy Superintending Surveyor, Survey of India, was granted annual leave under the military leave rules for 26 days with effect from 23rd April 1951, with permission to prefix Sunday, 22nd April 1951, to his leave.

The 8th August 1951

No. 2135/P.F.—Lt.-Col. J. S. Paintal, Deputy Director, Survey of India is granted under the Fundamental Rules leave on average pay on M.C. for 22 days from 14th June, 1951 to 5th July, 1951.

I. H. R. WILSON, Colonel,
Offg. Surveyor General of India.

Dehra Dun, the 8th August 1951

No. 4034/2-A-4.—On return from leave Shri A. K. Bhattacharjee, Officer Surveyor, resumed charge of his duties in No. 14 Party (Geodetic and Training Circle) with effect from forenoon of the 26th July 1951. The unexpired portion of his leave from 26th July 1951 to 28th July 1951 is hereby cancelled.

H. M. CRITCHEL,
Director,
Geodetic and Training Circle.

Shillong, the 8th August 1951

No. 8.—Sri S. P. Banerjee, Officer Surveyor attached to No. 11 Party (E.C.), Survey of India, is granted under the Revised Leave Rules, 1933, earned leave for 60 days with effect from 6th August 1951 to 4th October 1951 with permission to prefix 5th August 1951 being Sunday to the leave.

The Officer is likely on the expiry of his leave, to return to the same post at Ranchi from which he will proceed on leave.

R. T. L. ROGERS,
Colonel,
Director, Eastern Circle.

OFFICE OF THE DIRECTOR GENERAL OF ARCHAEOLOGY IN INDIA

NOTIFICATION

New Delhi, the 6th August 1951

No. 1B/1/51-10388.—Mr. J. H. S. Waddington, M.B.E., F.S.A., Superintendent, Department of Archaeology, Delhi Circle, New Delhi, has been granted leave on average pay, ex-India, for six months with effect from the 28th July 1951.

H. L. SRIVASTAVA,
Joint Director General.

GEOLOGICAL SURVEY OF INDIA

NOTIFICATION

Calcutta-13, the 6th August 1951

No. 10728.—In continuation of this office Notification No. 8284, dated the 12th June, 1951, Director, Geological Survey of India, has been pleased to grant to Mr. A. S. Ramiengar, Assistant Geologist, Geological Survey of India, extension of earned leave for 5 days with effect from the 10th July, 1951, with the permission to affix Sunday the 15th July, 1951, to his leave.

He is likely to resume his duties at Calcutta whence he has proceeded on leave.

N. K. N. AIYENGAR,
Assistant Director,
Geological Survey of India.

MILITARY ACCOUNTS DEPARTMENT

NOTIFICATIONS

New Delhi, the 8th August 1951

No. 6708/26/AN.—Shri Kishori Saran, a permanent Deputy Assistant Controller of Military Accounts in the office of the Controller of Military Accounts, Western Command, Meerut has been granted privilege leave from 26-7-51 to 25-11-51 (both days inclusive).

No. 6710/18/AN.—The undermentioned officers in the office of the Junior Controller of Military Accounts, Patna have been granted leave as shown against each :—

Shri M. M. Chatterjee, Deputy Assistant Controller of Military Accounts (Temporary)—Privilege leave from 9-7-51 to 15-8-51.

Shri B. C. Banerjee, Deputy Assistant Controller of Military Accounts (Officiating)—Privilege leave from 7-7-51 to 21-7-51.

No. 7077/5/AN.—The undermentioned officers in the office of the Controller of Military Accounts, Southern Command, Poona, have been granted leave as shown against each :—

Shri K. V. Natarajan, Deputy Assistant Controller of Military Accounts (Temporary)—Privilege leave from 16-7-51 to 10-10-51.

Shri K. Rajagopalan, Deputy Assistant Controller of Military Accounts (Officiating)—Privilege leave from 21-5-51 to 30-6-51.

Shri S. Rangaswami Iyengar, Deputy Assistant Controller of Military Accounts (Officiating)—Privilege leave from 30-6-51 to 29-8-51.

Shri V. S. Vilekar, Deputy Assistant Controller of Military Accounts (Officiating)—Privilege leave from 30-6-51 to 10-8-51.

Shri S. N. Bose, Deputy Assistant Controller of Military Accounts (Officiating)—Privilege leave from 2-7-51 to 31-7-51.

No. 7185/1/AN.—Shri Sital Das Malik, a permanent Accountant in the office of the Field Controller of Military Accounts, (Other Ranks), Secunderabad, has been appointed, until further orders, to officiate as Deputy Assistant Controller in that office with effect from 7-7-51 (F.N.).

No. 7185/2/AN.—The undermentioned officers in the office of the Field Controller of Military Accounts (Other Ranks), Secunderabad, have been granted leave as shown against each :—

Shri Harnam Singh, Deputy Assistant Controller of Military Accounts (Officiating)—Privilege leave for 17 days from 23-5-51.

Shri Data Ram Basdev, Deputy Assistant Controller of Military Accounts (Officiating)—Privilege leave for one month and seven days from 25-6-51.

Shri Gian Chand Laoria, Deputy Assistant Controller of Military Accounts (Officiating)—Privilege leave for one month from 1-7-51.

No. 6709/24/AN.—Shri Pokhar Das, a permanent Accountant in the office of the Controller of Army Factory Accounts, Calcutta, has been appointed until further order to officiate as Deputy Assistant Controller of Military Accounts in that office with effect from 11th July, 1951 (A.N.).

No. 6709/25/AN.—Shri C. C. Chowdhury, a permanent Deputy Assistant Controller of Military Accounts in the office of the Controller of Army Factory Accounts, Calcutta has been granted leave as shown below :—

(i) Privilege leave—From 1-4-51 to 25-4-51.

(ii) Furlough on full average salary on Medical Certificate—From 26-4-51 to 12-6-51.

(iii) Furlough on half average salary—From 13-6-51 to 20-6-51.

R. JAGANNATHAN,
Military Accountant General

DIRECTORATE GENERAL, ALL INDIA RADIO

NOTIFICATION

New Delhi, the 8th August 1951

No. 1(12)-A/51.—Mr. S. N. Murti, officiating Static Director, All India Radio, Allahabad, is transferred to the Nagpur Station where he took over charge on the 1st August 1951.

The 9th August 1951

No. 1(1/11)-AII/51.—Mr. P. J. Rao, Officiating Sub-Editor, News Services Division, All India Radio, is granted earned leave for 68 days with effect from the 21st June 1951 and his services in All India Radio are terminated with effect from the afternoon of the 27th August 1951.

No. 1(1/12)-AII/51.—Mr. Shyam Swaroop, officiating Sub-Editor, News Services Division, All India Radio, is granted earned leave for 72 days with effect from the 21st June 1951.

No. 1(1/18)-AII/51.—Mr. C. S. Savoor, officiating Sub-Editor, News Services Division, All India Radio, is granted earned leave for 62 days with effect from the 1st July 1951.

S. BANERJEE,

Deputy Director of Administration,
for Director General.

INDIAN AGRICULTURAL RESEARCH INSTITUTE

NOTIFICATIONS

New Delhi, the 9th August 1951

No. F.7/17197.—Mr. M. D. Nandkeolyar is confirmed in the Class II post of Superintendent, Botanical Sub-station, Pusa, with effect from 23rd August 1950.

No. F.7/17202.—In supersession of this office Notification No. 16137, dated the 26th July, 1951, Dr. F. H. Abbasi, Assistant Geneticist is granted earned leave for 60 days

with effect from 6th August, 1951, with permission to prefix Sunday the 5th August, 1951, to the leave.

B. P. PAL,
Director.

CENTRAL TRACTOR ORGANISATION

NOTIFICATION

New Delhi, the 7th August 1951

No. F.3-30/51-E.I.—Shree C. Vedantiah, temporary Assistant Agricultural Engineer, is hereby granted 21 days' earned leave combined with 20 days leave on half pay and 13 days extra-ordinary leave without allowances with effect from the 28th May, 1951, with permission to prefix the 27th May, 1951, (Sunday) to his leave.

P. N. BHANDARI,
Chairman.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT

Office of the Director General of Posts and Telegraphs

NOTIFICATION

New Delhi, the 8th August 1951

No. STA.177-13/51.—The resignation of Mr. G. A. Greene, Assistant Engineer, Calcutta Telephone District is accepted with effect from the 1st October 1951.

KRISHNA PRASADA,
Director-General.

OFFICE OF THE DIRECTOR GENERAL OF CIVIL AVIATION

NOTIFICATIONS

New Delhi, the 8th August 1951

No. E(C)11-3/51.—The following transfers have been made :—

Name and designation of the Officer	Date of relinquishment of charge	Station/Office to which transferred	Date of assumption of Charge
Mr. V. Ghr, Communication Officer, Aeronautical Communication Station, Gauhati.	19-7-51 (F. N.)	Aeronautical Communication Station, Dum Dum	25-7-51 (F. N.)
Mr. A. M. Ganguli, Communication Officer, Aeronautical Communication Station, Visakhapatnam.	17-7-51 (F. N.)	Office of the Controller of Communication, Madras Region, Madras.	27-7-51 (F. N.)

No. EA11-11/50.—The undermentioned Assistant Aerodrome Officers on probation in the Civil Aviation Department are confirmed in their appointments with effect from the dates noted against each :—

S. No., Name and Date of Confirmation

1. Shri W. V. B. John, 26th March 1951.
2. Shri H. S. Gulati, 1st August 1951.

No. ES.11-25/51.—Mr. N. C. Banerjee, Senior Aircraft Inspector, Dum Dum (Calcutta), relinquished charge of office on the 11th July, 1951 (A.N.) on transfer to Alibabad where he assumed charge on the 17th July, 1951.

No. E(C)15-12/51.—Mr. H. R. Rao, Senior Communication Officer, Office of the Controller of Communication, Bombay Region, has been granted leave on average pay for one month with effect from the 1st August, 1951 (forenoon).

No. ES.15-20/51.—Mr. J. C. Karnick, temporary Aircraft Inspector, attached to the Aeronautical Inspection Office, Dum Dum, Calcutta, was granted earned leave for 7 days combined with extra-ordinary leave for 17 days, with effect from 11th June, 1951, with permission to prefix Sunday, the 10th June, 1951 to his leave.

The 9th August 1951

No. EA11-2/51.—Shri P. V. Subramanyam, Assistant Aerodrome Officer, Calcutta Airport, Dum Dum was transferred from Dum Dum with effect from the 11th July 1951, to Mohanbari Aerodrome where he assumed charge of his duties on the afternoon of the 18th July 1951.

T. P. BHALLA,

Director General Civil Aviation.

INDIA METEOROLOGICAL DEPARTMENT

NOTIFICATIONS

New Delhi-3, the 7th August 1951

No. E(I).00537.—Dr. S. C. Roy, D.Sc. (Lond.), F.R. Met. Soc., F.N.I., Deputy Director General of Observatories (Administration), Headquarters Office, New Delhi, has been granted leave on average pay for two months and twenty-nine days with effect from the forenoon of the 6th August 1951 with permission to prefix and affix Sundays, the 5th August 1951 and 4th November 1951 to his leave.

The 8th August 1951

No. E(I).00561.—Dr. P. K. Sen Gupta, M.Sc., D.Sc., F.N.A.Sc., Meteorologist, Grade I, on being relieved of his duties in the Regional Meteorological Centre, Calcutta, on the forenoon of the 24th July 1951, was transferred to the Headquarters Office, New Delhi, where he joined duty on the forenoon of the 4th August 1951.

The 9th August 1951

No. E(I).03386.—Mr. K. C. Abraham, M.Sc., Professional Assistant, who was appointed to officiate as Assistant Meteorologist in this Department Notification No. E(I).3386, dated 28th June 1951 continues to officiate as Assistant Meteorologist until further orders. Mr. Abraham remains posted at Poona.

V. V. SOHONI,
Director-General of Observatories.

CENTRAL EXCISE COLLECTORATE

NOTIFICATIONS

Madras, the 25th July 1951

C. No. IVg/8/43/51.—In pursuance of Rule 85 of the Central Excise Rules, 1944 and in supersession of my Notification No. 4, dated the 1st June 1950, I hereby empower the Chemical Examiner and the Assistant Chemical

Examiner, Custom House, Madras to determine any dispute as to the sucrose content of sugar.

O. KRISHNAN,
Collector of Central Excise.

Allahabad, the 7th August 1951

No. 14.—Shri R. P. Raisinghani, an officiating Deputy Superintendent of Central Excise, was appointed to officiate as Superintendent of Central Excise with effect from the 1st April 1951 to 27th June 1951, and was posted to Rewa Circle.

S. C. SATYAWADI,
Collector.

CENTRAL PUBLIC WORKS DEPARTMENT

NOTIFICATIONS

New Delhi, the 21st April 1951

(To be substituted for the Notification bearing the same number and date)

No. 04250-EIV.—Mr. S. Venkatesan, Officiating Assistant Electrical Engineer, Class I, Planning Circle, New Delhi, was granted earned leave for 52 days with effect from the 23rd April 1951 to 13th June 1951 with permission to prefix Sunday, the 22nd April 1951 to his leave and leave on half average pay for 23 days with effect from the 14th June 1951 to 6th July 1951.

The 23rd July 1951

(To be substituted for this Office Notification bearing the same number and date)

No. 06781-EI.—Shri P. Ramaswami, Assistant Engineer, attached to the Water Works Division, New Delhi, was granted earned leave for 55 days with effect from the 9th June 1951.

The 24th July 1951

(To be substituted for this Office Notification bearing the same number and date)

No. 02226-EI.—Shri M. R. Mahadevan, Assistant Engineer, formerly attached to the Diplomatic Enclave Division, New Delhi, and at present on deputation to the Ministry of Rehabilitation, Government of India, New Delhi, is granted extension of 13 days earned leave with effect from the 18th to 30th July 1951, in continuation of 91 days earned leave already sanctioned to him vide this office Notification No. 02226-EI, dated the 30th April 1951 and 8th June 1951, respectively.

The 6th August 1951

No. EIV/313.—Mr. V. A. Krishnamurthi, Assistant Electrical Engineer Class I, attached to the Central Electrical Circle, New Delhi, is granted earned leave for 7 days in continuation of 30 days (thirty days) leave, already granted in this office notification No. EIV/313, dated the 14th May 1951.

The 8th August 1951

No. EIV/391.—Shri M. S. Gurjar, Officiating Junior Architect, Central Public Works Department, New Delhi, was granted earned leave for 50 days with effect from the forenoon of the 17th May 1951.

The 10th August 1951

No. 01771-EI.—Shri Shanti Swarup, Assistant Engineer, attached to Dhanbad Central Division, Dhanbad, was granted earned leave for 60 days with effect from the 21st July 1951.

No. 06714-EI.—Shri J. R. Rajani, Assistant Engineer, formerly attached to the Rehabilitation Division No. II, New Delhi, and at present attached to the Development Division, New Delhi, was granted extension of earned leave for 19 days combined with leave on half average pay for 7 days from 6th April 1951 to 1st May 1951 in continuation of earned leave for 72 days already sanctioned to him vide this Office Notification No. 06714EI, dated the 14th May 1951.

B. S. PURI,
Chief Engineer.

OFFICE OF THE COMMISSIONER OF INCOME-TAX,

NOTIFICATIONS

Lucknow, the 14th July 1951

(To be substituted for this Office Notification of even number and date)

No. 83.—With reference to this office order No. 151-5/50, dated 11th June 1951, and in supersession of all previous

orders on the subject, the following Income-tax Officers are appointed to hold the sub-charges called Sections in the Excess Profits Tax Circle, Kanpur, with effect from 1st August 1951 :—

Sl. No.	Name of Officer	Sub-charge of section to which appointed
1	Shri S. S. Hitkari ..	I.T.O., Sec. A, E.P.T., Circle, Kanpur.
2	Shri S. D. Gupta ..	I.T.O., Sec. B, E.P.T., Circle, Kanpur.
3	Shri H. C. Bahri ..	I.T.O., Sec. C, E.P.T., Circle, Kanpur.
4	Shri R. N. Jain ..	I.T.O., Sec. D, E.P.T., Circle, Kanpur.
5	Shri V. P. Gupta ..	I.T.O., Sec. E, E.P.T., Circle, Kanpur.

The 2nd August 1951

No. 106.—In exercise of the powers conferred by sub-section (3) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922) read with sub-section (2) of Section 4-A of the General Clauses Act, 1897 (X of 1897) and the notification of the Government of India in the Home Department No. F. 99/36, dated the 14th April, 1937, the following Income-tax Inspectors are appointed on temporary basis with effect from 7th August 1951 and until further orders, to officiate as Income-tax Officer, Class II, Grade III.

1. Shri Brij Kishore Singh, Offg. I.T. Inspector, Lucknow.
2. Shri Qadir Husain, Offg. I.T. Inspector, Banaras.
3. Shri Sant Prasad, Offg. I.T. Inspector, Banaras.
4. Shri Vishuna Nand, Offg. I.T. Inspector, Banaras.
5. Shri Sher Singh Seth, Offg. I.T. Inspector, Bareilly.
6. Shri Mahadeo Prasad, Offg. I.T. Inspector, Gonda.
7. Shri Surendra Kishore, Offg. I.T. Inspector, Moradabad.
8. Shri Nanak Chand, Inspector, Meerut.
9. Shri Yogendra Singh, Offg. I.T. Inspector, Agra.
10. Shri Jyoti Prasad Jain, Offg. I.T. Inspector, Agra.
11. Shri Jaideo Misra, Offg. I.T. Inspector, Aligarh.
12. Shri P. C. Sethi, Offg. I.T. Inspector, Meerut.
13. Shri Nirankar Pd. Khare, Offg. I.T. Inspector, Mathura.
14. Shri G. N. Kaul, Offg. I.T. Inspector, C.I.T's office, Lucknow.
15. Shri J. S. Agarwal, Offg. I.T. Inspector, Jhansi.
16. Shri Brindranan Saxena, Offg. I.T. Inspector, Kanpur.
17. Shri H. S. Gulati, Offg. I.T. Inspector, Kanpur.

No. 107.—The following offg. Income-tax Officers are posted with effect from 7th August 1951 to the sub-charges called Wards or Sections and Stations noted against each :—

1. Shri Brij Kishore Singh, I.T.O., D-Ward, Lucknow. He will also hold charge of Addl. I.T.O., B-Ward, Lucknow and I.T.O., Spl. Survey Circle, Lucknow.
2. Shri Qadir Husain, Addl. I.T.O., A-Ward, Banaras.
3. Shri Sant Prasad, Addl. I.T.O., C-Ward, Banaras.
4. Shri Vishuna Nand, Addl. I.T.O., Sitapur.
5. Shri Sher Singh Seth, Income-tax Officer, C-Ward, Bareilly.
6. Shri Mahadeo Prasad, Addl. I.T.O., Gonda.
7. Shri Surendra Kishore, Addl. I.T.O., B-Ward, Moradabad.
8. Shri Nanak Chand, Income-tax Officer, Military Circle, Meerut.
9. Shri Yogendra Singh, Addl. I.T.O., C-Ward, Agra.
10. Shri Jyoti Pd. Jain, Addl. I.T.O., E-Ward, Agra.
11. Shri Jaideo Misra, Addl. I.T.O., A-Ward, Aligarh.
12. Shri P. C. Sethi, Addl. I.T.O., B-Ward, Saharanpur.
13. Shri N. P. Khare, Addl. I.T.O., Mathura.
14. Shri G. N. Kaul, Income-tax Officer, C. Circle, Allahabad.
15. Shri J. S. Agarwal, Addl. I.T.O., Jhansi.
16. Shri Brindranan Saxena, Addl. I.T.O., F-Ward, Kanpur.
17. Shri H. S. Gulati, Addl. I.T.O., J-Ward, Kanpur.

The 3rd August 1951

No. 108.—Shri Khunni Lal Saxena, Income-tax Officer, J(ii) Ward, Kanpur, was appointed to hold charge of H-Ward, Kanpur, in addition to his own duties with effect from 24th May 1951 afternoon.

No. 110.—On return from leave Shri K. C. Tandon was reposted to Kanpur as Income-tax Officer, H-Ward, Kanpur, and Shri Lajpat Rai, Income-tax Officer, D-Ward, Kanpur, ceased to hold the additional charge of H-Ward with effect from 2nd July 1951.

No. 111.—Shri Amar Nath Sahai, Additional Income-tax Officer, Companies Circle, Kanpur, was appointed to hold charge of Income-tax Officer, Companies Circle, Kanpur, in addition to his own duties with effect from 2nd June 1951.

No. 112.—Shri Harnam Shankar, Income-tax Officer, Companies Circle, Kanpur, was granted earned leave for 25 days with effect from 4th June 1951 with permission to prefix Sunday, the 3rd June 1951, to the leave.

No. 113.—On return from leave Shri Harnam Shankar, was reposted to Kanpur as Income-tax Officer, Companies Circle, and Shri Amar Nath Sahai, Additional Income-tax Officer, Companies Circle, ceased to hold the additional charge of Income-tax Officer, Companies Circle, with effect from 29th June 1951.

DALIP SINGH,

Commissioner of Income-tax,

U.P. & V.P.

ORDER

Delhi, the 8th August 1951

No. K-187(3)/R-13410.—Mr. S. R. Dinodia, Income-tax Officer, attached to Special Investigation Branch is posted as 2nd Additional Income-tax Officer, Central Circle, Delhi, in addition to his own duties. Under Section 5(5) of the Income-tax Act (XI of 1922) I hereby direct that he shall perform all functions of an Income-tax Officer.

INDARJIT SINGH,

Commissioner of Income-tax,

Delhi, Ajmer, Rajasthan and Madhya Bharat.

CENTRAL WATER & POWER COMMISSION

NOTIFICATIONS

New Delhi, the 3rd August 1951

No. 605/9/50-Adm.—Shri H. H. Mamtani, Assistant Engineer, Central Designs Organization was granted leave for 13 days from 23rd July 1951 to 4th August 1951 with permission to prefix and suffix Sundays, the 22nd July and 5th August 1951, respectively to the leave.

The 8th August 1951

No. 605/24/51-Adm.—On deputation from the Madras Public Works Department Shri P. V. Rao, assumed charge of the office of Assistant Engineer, Central Designs Organisation, Central Water and Power Commission with effect from the 31st July, 1951. (Afternoon).

No. 605/26/51-Adm.—Shri Amrit Lal Kalra relinquished charge of the Office of Assistant Engineer, Central Designs Organisation, Central Water and Power Commission with effect from the 25th July, 1951 (A.N.).

No. 711/1/51-Adm.—Shri D. V. Joglekar, Director, Central Waterpower, Irrigation and Navigation research Station, Poona was granted two months' leave on average pay with effect from the 9th April 1951, with permission to prefix Sunday the 8th April 1951, to his leave.

2. This Office Notification No. 711/1/51-Adm., dated the 23rd April is hereby cancelled.

V. S. ANNASWAMI,

Secretary,

for Chairman.

Central Water & Power Commission.

EAST INDIAN RAILWAY

NOTIFICATIONS

Calcutta, the 4th August 1951

No. HE.17/P.—Dr. B. L. Chopra, Divisional Medical Officer was granted 3 days leave on average pay with effect from 12th May 1951.

The 6th August 1951

No. AE. 2134/Prom/7/3.—Mr. B. B. Lal, an officer on probation of the Transportation (Power) & Mechanical Engineering Department of this Railway is confirmed in the Junior Scale of that Department with effect from 29th July 1951.

The 9th August 1951

No. AE.3732.—Mr. D. Mahadevan, officiating Supdt., Rates (Sr. Scale) Calcutta was granted leave on average pay for 60 days and leave on substantive pay for 1 day with effect from 12th August 1950 to 11th October 1950.

No. ME/130(N).—On return from leave Mr. R. V. Sitaraman has been posted as Offg. Principal Technical School, Jamalpur on 28th July 1951 A.N. vice Mr. U. Mohadevan, reverted.

K. B. MATHUR,

General Manager.

EASTERN PUNJAB RAILWAY

NOTIFICATIONS

Delhi the 2nd August 1951

No. 74.—Shri Ram Lal, a Subordinate of the Establishment Department, Eastern Punjab Railway, is appointed to officiate in Class II Service as Assistant Personnel Officer on this Railway with effect from 17th July, 1951.

The 4th August 1951

No. 75.—Shri Dewan Chand Sharma, a Subordinate of the Transportation (Traffic) and Commercial Department, Eastern Punjab Railway, is appointed to officiate in Class II service in that Department, on this Railway with effect from 21st July, 1951.

The 5th August 1951

No. 76.—The following officiating Class II Service Officers of the Transportation (Traffic) and Commercial Department, Eastern Punjab Railway, are confirmed in that service on this Railway with effect from the dates noted against each :—

Mr. P. N. Bajaj—26th June 1951.

Mr. Bodh Raj—26th June 1951.

DAYA CHAND,

Chief Administrative Officer.

G. I. P. RAILWAY

NOTIFICATION

Bombay, the 7th August 1951

No. 21620-R/214.—Mr. V. Ganapathy, Probationer in the Transportation (Power) and Mechanical Engineering Department, was granted the following leave :—

- (1) 3 months and 24 days combined leave (*viz.*, 1 month and 23 days on average pay and the balance on half average pay) with effect from 3rd November, 1950; and
- (2) 12 days combined leave (*viz.*, 8 days on average pay and the balance on half average pay) with effect from 3rd March 1951.

Mr. V. K. Chhaya, Inspector of Works, has been appointed to officiate as Assistant Engineer (Class II), with effect from 13th May 1951.

Mr. U. L. D'Praser, Bridge Foreman, has been appointed to officiate as Assistant Bridge Engineer (Class II), with effect from 30th May 1951.

Mr. R. E. DeSa, Executive Engineer (Senior Scale), was granted 60 days leave on average pay with effect from 31st May 1951.

Mr. S. P. Tonse, Assistant Electrical Engineer (Junior Scale), was granted 44 days leave on average pay from 27th April 1951, and on return from leave, has been appointed to officiate as Electrical Engineer (Senior Scale), with effect from 10th June 1951.

Mr. R. R. Majithia, Chief Goods Inspector has been appointed to officiate as Assistant Traffic Manager (Class II), with effect from 3rd June 1951.

Mr. J. B. Rao, Assistant Traffic Manager (Senior Scale), returned from leave on 18th June 1951.

Mr. V. G. Apte, Assistant Personnel Officer (Class II), has been granted 16 months combined leave (*viz.*, 2 months privilege leave and the balance as furlough on half pay) preparatory to retirement with effect from 1st July, 1951.

Mr. S. S. Nadkarni, Head of Section, Office of the Chief Traffic Manager, has been appointed to officiate as Assistant Traffic Manager (Class II), with effect from 2nd July 1951.

Mr. T. T. Deshpande, Goods Inspector has been appointed to officiate as Assistant Traffic Manager (Class II), with effect from 2nd July 1951.

Mr. I. M. Patrao, Press Superintendent (Class II), returned from leave on 9th July 1951.

Mr. M. V. Anver, Assistant Executive Engineer (Junior Scale), on probation has been granted 30 days leave on average pay with effect from 2nd July 1951.

H. P. HIRA,
General Manager.

B. B. & C. I. RAILWAY

NOTIFICATIONS

Bombay, the 6th August 1951

No. EA416-300.—Mr. K. R. R. Aiyangar, officiating Officer on Special Duty (Personnel) (Senior Scale), reverted to his substantive post of Assistant Traffic Superintendent (Junior Scale), consequent on availing himself of leave on average pay for 15 days with effect from 7-7-51. He returned from leave and resumed duty on 23-7-51 as 22-7-51 on Sunday. He has been appointed to officiate as Officer on Special Duty (Personnel) (Senior Scale), from 23-7-51.

No. EA416-301.—Mr. Godwin Rose, Junior Accounts Officer (Junior Scale), has been appointed to officiate as Senior Accounts Officer (Senior Scale), with effect from 20-7-51.

No. EA416-302.—Mr. M. N. Sheshadri, officiating Assistant Accounts Officer (Class II), reverted as officiating Senior Accountant (Class III), with effect from 15-7-51. He has again been appointed to officiate as Assistant Accounts Officer (Class II), with effect from 20-7-51.

No. EA416-303.—Mr. P. M. Dalal, officiating Assistant Engineer (Class II), reverted to his substantive post of Bridge Inspector (Class III), with effect from 1-6-51.

No. EA416-304.—Mr. S. A. Desai, Assistant Engineer (Junior Scale), returned from leave and resumed duty on 14-6-51.

No. EA416-305.—Mr. R. P. Sharma, officiating Assistant Engineer (Class II), reverted to his substantive post of Permanent Way Inspector (Class III), with effect from 14-6-51.

No. EA416-306.—Mr. H. Oss, Assistant Engineer (Junior Scale), who was granted leave on average pay for 2 months from 18-4-51, has been granted an extension of leave on average pay for one month from 18-6-51.

No. EA416-307.—Mr. T. C. Jain, Chief Signal Inspector (Class III), has been appointed to officiate as Assistant Signal Engineer (Class II), with effect from afternoon of 3-5-51.

No. EA416-308.—Mr. P. C. Mathew, District Traffic Superintendent (P.S.) (Senior Scale), has been confirmed as District Traffic Superintendent (Senior Scale), with effect from 1-11-48. He availed himself of leave on average pay for 37 days and not 30 days as stated in item No. E416-291 of notification sent under this office letter No. E416, dated 16-6-51. He returned from leave and resumed duty on 6-6-51.

No. EA416-309.—Mr. Jaswant Singh, District Traffic Superintendent (P.S.) (Senior Scale), has been confirmed as District Traffic Superintendent (Senior Scale), with effect from 25-1-49.

No. EA416-310.—Mr. J. L. Hanvey, Traffic Inspector (Class III), has been appointed to officiate as Assistant Traffic Superintendent (Class II), with effect from 16-12-50.

No. EA416-311.—Mr. Mangalsen, officiating Assistant Traffic Superintendent (Class II), reverted to his substantive post of Train Controller (Class III), with effect from 16-12-50.

No. EA416-312.—Mr. D. A. Little, officiating Assistant Traffic Superintendent (Class II), reverted to his substantive post of Traffic Inspector (Class III), with effect from 3-5-51.

No. EA416-313.—Mr. A. H. Khan, Assistant Traffic Superintendent (on Probation), availed himself of leave on average pay for 42 days and not 51 days as stated in item No. EA416-253 of notification sent under this office letter No. E416, dated 10-5-51. He returned from leave and resumed duty on 27-4-51.

No. EA416-314.—Mr. J. J. Billimoria, officiating Assistant Superintendent, Watch & Ward (Class II), reverted to his substantive post of Chief Inspector, Watch & Ward

(Class III), consequent on availing himself of leave on average pay for 15 days with effect from 7-5-51. He returned from leave and resumed duty on 22-5-51 and he has been appointed to officiate as Assistant Superintendent, Watch & Ward (Class II), from that date.

No. EA416-315.—Mr. K. P. Junarkar, Assistant Traffic Superintendent (Junior Scale), availed himself of leave on average pay for 22 days with effect from 21-4-51. He returned from leave and resumed duty on 13-5-51.

No. EA416-316.—Mr. G. H. Daru, officiating Assistant Traffic Superintendent (Class II), reverted to his substantive post of Head Traffic Claims Inspector (Class III), with effect from 25-5-51.

No. EA416-317.—Mr. S. P. Patel, District Traffic Superintendent (Senior Scale), availed himself of leave on average pay for 8 days with effect from 14-5-51. He returned from leave and resumed duty on 22-5-51.

No. EA416-318.—Mr. V. Lakshmana Iyer, officiating District Traffic Superintendent (Senior Scale), reverted to his substantive post of Assistant Traffic Superintendent (Junior Scale), consequent on availing himself of leave on average pay for 25 days with effect from 14-5-51. He returned from leave and resumed duty on 8-6-51 and he has been appointed to officiate as District Traffic Superintendent (Senior Scale), from that date.

No. EA416-319.—Mr. P. K. Anantanarayanan, officiating District Traffic Superintendent (Senior Scale), reverted to his substantive post of Assistant Traffic Superintendent (Junior Scale), consequent on availing himself of leave on average pay for 10 days and commuted leave for 44 days with effect from 16-3-51. He returned from leave and resumed duty on the afternoon of 8-5-51 and he has been appointed to officiate as District Traffic Superintendent (Senior Scale), from that date.

No. EA416-320.—Mr. G. L. Dhamija, Assistant Traffic Superintendent (Junior Scale), was appointed to officiate as District Traffic Superintendent (Senior Scale) with effect from 31-3-51. He reverted to his substantive post of Assistant Traffic Superintendent (Junior Scale), with effect from afternoon of 8-5-51.

No. EA416-321.—Mr. S. B. Gupta, Traffic Inspector (Class III), was appointed to officiate as Assistant Traffic Superintendent (Class II), with effect from 1-4-51. He reverted to his substantive post of Traffic Inspector (Class III), with effect from the afternoon of 8-5-51.

No. EA416-322.—Mr. D. R. Kalyanour, Chief Clerk (Class III) has been appointed to officiate as Assistant Personnel Officer (Class II), with effect from 21-5-51.

No. EA416-323.—Mr. C. Prabhakaran, officiating Movement Officer (Senior Scale), reverted to his substantive post of Assistant Traffic Superintendent (Junior Scale), with effect from 6-6-51.

No. EA416-324.—Mr. A. V. Sinclair, Traffic Inspector (Class III), was appointed to officiate as Assistant Traffic Superintendent (Class II), with effect from the afternoon of 14-4-51. He reverted to his substantive post of Traffic Inspector (Class III), with effect from 6-6-51.

No. EA416-325.—Mr. Bhogilal M., officiating Superintendent (General) (Senior Scale), reverted to his substantive post of Traffic Superintendent (Junior Scale), consequent on availing himself of leave on average pay for one month with effect from 11-6-51.

No. EA416-326.—Mr. S. Varadarajan, Assistant Traffic Superintendent (Junior Scale), has been appointed to officiate as Superintendent (General) (Senior Scale), with effect from 11-6-51.

No. EA416-327.—Mr. L. J. Samant, officiating Assistant Traffic Superintendent (Class II), reverted to his substantive post of Sub-Head Clerk (Class III), with effect from 3-6-51 and he has been appointed to officiate as Assistant Traffic Superintendent (Class II), with effect from 11-6-51.

No. EA416-328.—Mr. K. K. Pooviah, Assistant Traffic Superintendent (Junior Scale), returned from leave and resumed duty on 28-5-51 and he has been appointed to officiate as District Traffic Superintendent (Senior Scale), with effect from that date.

No. EA416-329.—Mr. G. F. Velloze, officiating District Traffic Superintendent (Senior Scale), reverted to his substantive post of Asstt. Traffic Superintendent (Junior Scale), with effect from 27-5-51.

No. EA416-330.—Mr. V. J. Johannes, officiating Assistant Traffic Superintendent (Class II), reverted to his substantive post of Special Claims Inspector (Class III), with effect from 1-6-51.

K. P. MUSHRAN,
General Manager.

ODISHA TIRHUT RAILWAY

NOTIFICATION

Gorakhpur, the 8th August 1951

1. Shri C. S. Lal, Works Manager, has been granted 12 days L.A.P. with effect from 5th July, 1951 F.N.
2. On completion of 3 years contract period the services of Shri O. P. Mital, District Mechanical Engineer, Mokamehghat have been terminated with effect from 19th July, 1951 A.N. and he has been granted 30 days L.A.P. with effect from 20th July, 1951 F.N.
3. Shri I. M. Sahni, Assistant Mechanical Engineer Gorakhpur shops, has been posted as District Mechanical Engineer, Samastipur, vice Shri G. Chandra, with effect from 21st July, 1951 F.N.

G. PANDE,
General Manager.

BENGAL NAGPUR RAILWAY

NOTIFICATIONS

Calcutta, the 27th July 1951

No. A/79.—Mr. R. Srinivasan, Junior Accounts Officer on probation, is appointed to hold current charge of the post of Senior Accounts Officer with effect from 26-3-51.

No. D/23.—Mr. M. V. Ramana Rao, Officiating Asstt. Personnel Officer (Additional) (Class II) was promoted to officiate as Personnel Officer (Headquarters) for the period from 10-4-51 to 28-5-51.

No. T/170.—Mr. N. Roy, District Commercial Officer, on transfer to the Transportation Department is appointed as Coal Manager with effect from 27-6-51.

No. T/151.—Mr. V. C. Rajagopal, Assistant Commercial Officer (Class I, Jr. Scale) on probation is promoted to officiate as District Commercial Officer with effect from 26-6-51.

No. 14G/2.—Mr. C. C. Ghosh, Traffic Inspector, is promoted to officiate in Class II Service as Assistant Commercial Officer with effect from 16-6-51.

No. 14/236-LLXXX.—The undermentioned Officers have been granted leave with effect from the dates noted against their names :—

Name	Designation	Nature of leave taken	Date from which availed of
Mr. A. R. Swamy	Offg. A. T. O. (Class II)	Leave on full pay for 5 days	30-12-49
Mr. A. R. Swamy	Do.	Leave on full pay for 1 month	23-5-50
Mr. G. P. Srivastava	A. T. O. (Cl. I, J. S.) on probation.	Leave on average pay for 81 days	10-1-51
Mr. P. Guha	Offg. A. C. O. (Class II)	Leave on average pay for 8 days	18-12-50
Mr. P. V. Raghava Rao	Offg. D. E.	Leave on average pay for 60 days	20-8-51
Mr. T. M. Thomas	Asstt. Engineer	Leave on average pay for 12 days	26-3-51
Mr. J. A. Raj	Asstt. Engineer (Class I, Jr. Scale) on probation.	Leave on average pay for 40 days	11-5-51
Mr. A. E. Young	Offg. D. E.	Leave on average pay for 28 days	20-5-51
Mr. A. J. Gillies	Offg. D. E. (Sig.)	Combined leave for 180 days ex-India viz. leave on average pay for 120 days and additional leave on average pay for 60 days.	20-6-51

No. 14/236-LLXXXI.—The undermentioned Officers returned to duty from leave on the dates noted against their names.

Name	Designation	Date of resuming duty
Mr. A. R. Swamy	Offg. A. T. O. (Class II)	4-1-50
Mr. A. R. Swamy	Do.	23-6-50
Mr. G. P. Srivastava	A. T. O. (Cl. I, J. S.) on probation	1-4-51
Mr. P. Guha	Offg. A. C. O. (Class II)	28-12-50
Mr. D. F. Macfarlane	Offg. Asstt. Works Manager (Class II)	30-6-51
Mr. H. P. Homer	Offg. Dy. C. M. E.	1-7-51
Mr. T. M. Thomas	Asstt. Engineer	7-4-51
Mr. J. A. Raj	Asstt. Engineer (Cl I, Jr. Sc.) on probation	21-6-51
Mr. R. S. Mehta	Offg. D. E. (Sig.)	18-6-51
Dr. A. S. Arora	Distt. Medical Officer	A. N.
Mr. B. B. Dutta	Offg. Distt. Engineer	22-6-51

P. C. BAHL,
General Manager

CUTCH STATE RAILWAY

NOTIFICATION

Bombay, the 8th August 1951

No. E(S)50N01./Cutch.—Shri S. K. Kothari, Superintendent, Cutch State Railway was granted privilege leave for 6 weeks and 5 days with effect from 16th May 1950 with permission to affix Sunday the 2nd July 1950 and has resumed duty on the 3rd July 1950.

K. P. MUSHAN,
General Manager.

CHITTARANJAN LOCOMOTIVE WORKS

NOTIFICATION

Chittaranjan, the 7th August 1951

No. GMA/GS/67.—Mr. S. B. Mukherjee, Offg. Assistant Accounts Officer, Chittaranjan, is confirmed as Assistant Accounts Officer in Class II Service in the cadre of the Accounts Department of the Chittaranjan Locomotive Works, with effect from the 2nd February, 1951.

P. C. MUKERJEE,
General Manager.

UNION PUBLIC SERVICE COMMISSION

Advertisement No. 32

Applications invited for undermentioned posts from Indian citizens and persons migrated from Pakistan with intention of permanently settling in India or subjects of Nepal, Sikkim or Portuguese or French possession in India. Upper age limit relaxable by 3 years for scheduled castes, tribal and aboriginal communities and displaced persons. No relaxation for others save in exceptional cases and in no case beyond three years. Particulars and application forms from Secretary, Union Public Service Commission, Post Box No. 186, New Delhi. Applications for forms must specify name of post. Closing date for applications with treasury receipt or crossed Indian Postal Order for Rs. 7/8/- (Re. 1/14/- for scheduled castes and tribes) 8th September, 1951 (22nd September, 1951 for applicants abroad). Commission may remit genuinely indigent and *bona fide* displaced persons' fee. *Separate application with separate fee required for each post.* Candidates abroad may apply on plain paper if forms not available and deposit fees with local Indian Embassy. If required candidates must appear for personal interview.

1. *One Director of Work Centres, Ministry of Rehabilitation.* Temporary and likely to continue for 2 to 3 years. *Pay.*—Rs. 760—40—1,000. Higher initial pay upto maximum of scale to specially well-qualified and experienced candidate. *Age.*—Below 50 years. *Qualifications.—Essential.*—(i) Degree or diploma in Mechanical and/or Electrical Engineering or equivalent. (ii) Experience of running cottage and small scale industries. (iii) About 5 years' experience in responsible position in Government office, industry or business organisation.

2. *One Assistant Superintendent of Development (Rubber), Grade II, Technical Development Establishment Textiles and Clothing, Kanpur.* Temporary but likely to continue. *Pay.*—Rs. 275—25—500—E. B.—30—650—E. B.—30—800. *Age.*—Below 40 years. *Qualifications.—Essential.*—(i) Degree in Science of recognised University. (ii) About 2 years' research or practical experience in field of rubber preferably in its application to textiles and leather.

3. *One Assistant Statistician, Indian Agricultural Research Institute, New Delhi.* Temporary but likely to

become permanent. Other things being equal, preference to scheduled caste candidate. *Pay.*—Rs. 275—25—500—E. B.—30—650—E. B.—30—800. *Age.*—Below 35 years. *Relaxable for Government servants. Qualifications.—Essential.*—(i) At least Second Class degree with Mathematics as special subject. (ii) Post-graduate training in advanced Statistics in recognised institution. (iii) Experience of application of Statistics to problems of Agricultural Research.

4. *One Assistant Registrar, Joint Stock Companies, under Chief Commissioner, Delhi.* Temporary but likely to become permanent. Other things equal, preference to *bona fide* resident of Delhi State. Candidates who have applied in response to Commission's advertisement No. 52 of December, 1950 need not apply again. *Pay.*—Rs. 275—25—500—E. B.—30—650. Higher initial pay upto Rs. 350 p.m. to specially well-qualified and experienced candidate. *Age.*—Between 25 and 40 years. *Qualifications.—Essential.*—(i) At least Second Class Graduate of recognised University preferably in Law or Commerce. (ii) A member of Institute of Chartered Accountants of India who has been either in independent practice for about one and a half year or has worked in firm of Chartered Accountants as partner for about 3 years. (iii) Knowledge of working of Indian Companies Act, Indian Societies Act and Indian Partnership Act.

5. *One Marine Superintendent, Southern Railway.* Permanent but appointment on temporary basis. Selected candidate to be under training for 3 years on successful completion of which he will be posted as Marine Superintendent. Non-Indians considered if no suitable Indian available. *Pay.*—(i) *During training.*—Rs. 700—730—760. (ii) *On posting as Marine Superintendent.*—Rs. 800—40—1,000—1,000—1,050—1,050—1,100—1,100—1,150. All privileges of Railway Service like, free passes, P.T.Os. etc., admissible. *Age.*—Between 25 and 40 years. *Qualifications.—Essential.*—(i) 1st Class B.O.T. (Steam) Certificate or Associate Membership of Institution of Marine Engineers, London or degree in Marine Engineering of recognised University. (ii) About 5 years' experience in sea going vessel as engineer.

P. K. KAPRE,

Deputy Secretary,

Union Public Service Commission.

be made in the Textile Commissioner's Notification No. 17(Ex(2)/49(iii), dated the 15th January 1949, namely :—

In the said notification—

After entry No. (2), the following entry shall be added, namely :—

“(3) Dr. S. R. Ramachandran, Deputy Director”.

T. SWAMINATHAN,
Textile Commissioner.

SURVEY OF INDIA

NOTIFICATIONS

Mussoorie, the 4th August 1951

No. 2134/P.F.—Captain J. P. G. King, Deputy Superintending Surveyor, Survey of India, was granted annual leave under the military leave rules for 26 days with effect from 23rd April 1951, with permission to prefix Sunday, 22nd April 1951, to his leave.

The 8th August 1951

No. 2135/P.F.—Lt.-Col. J. S. Paintal, Deputy Director, Survey of India is granted under the Fundamental Rules leave on average pay on M.C. for 22 days from 14th June, 1951 to 5th July, 1951.

I. H. R. WILSON, Colonel,
Offg. Surveyor General of India.

Dehra Dun, the 8th August 1951

No. 4034/2-A-4.—On return from leave Shri A. K. Bhattacharjee, Officer Surveyor, resumed charge of his duties in No. 14 Party (Geodetic and Training Circle) with effect from forenoon of the 26th July 1951. The unexpired portion of his leave from 26th July 1951 to 28th July 1951 is hereby cancelled.

H. M. CRITCHEL,
Director,
Geodetic and Training Circle.

Shillong, the 8th August 1951

No. 8.—Sri S. P. Banerjee, Officer Surveyor attached to No. 11 Party (E.C.), Survey of India, is granted under the Revised Leave Rules, 1933, earned leave for 60 days with effect from 6th August 1951 to 4th October 1951 with permission to prefix 5th August 1951 being Sunday to the leave.

The Officer is likely on the expiry of his leave, to return to the same post at Ranchi from which he will proceed on leave.

R. T. L. ROGERS,
Colonel,
Director, Eastern Circle.

OFFICE OF THE DIRECTOR GENERAL OF ARCHAEOLOGY IN INDIA

NOTIFICATION

New Delhi, the 6th August 1951

No. 1B/1/51-10388.—Mr. J. H. S. Waddington, M.B.E., F.S.A., Superintendent, Department of Archaeology, Delhi Circle, New Delhi, has been granted leave on average pay, ex-India, for six months with effect from the 28th July 1951.

H. L. SRIVASTAVA,
Joint Director General.

GEOLOGICAL SURVEY OF INDIA

NOTIFICATION

Calcutta-13, the 6th August 1951

No. 10728.—In continuation of this office Notification No. 8284, dated the 12th June, 1951, Director, Geological Survey of India, has been pleased to grant to Mr. A. S. Ramiengar, Assistant Geologist, Geological Survey of India, extension of earned leave for 5 days with effect from the 10th July, 1951, with the permission to affix Sunday the 15th July, 1951, to his leave.

He is likely to resume his duties at Calcutta whence he has proceeded on leave.

N. K. N. AIYENGAR,
Assistant Director,
Geological Survey of India.

MILITARY ACCOUNTS DEPARTMENT

NOTIFICATIONS

New Delhi, the 8th August 1951

No. 6708/26/AN.—Shri Kishori Saran, a permanent Deputy Assistant Controller of Military Accounts in the office of the Controller of Military Accounts, Western Command, Meerut has been granted privilege leave from 26-7-51 to 25-11-51 (both days inclusive).

No. 6710/18/AN.—The undermentioned officers in the office of the Junior Controller of Military Accounts, Patna have been granted leave as shown against each :—

Shri M. M. Chatterjee, Deputy Assistant Controller of Military Accounts (Temporary)—Privilege leave from 9-7-51 to 15-8-51.

Shri B. C. Banerjee, Deputy Assistant Controller of Military Accounts (Officiating)—Privilege leave from 7-7-51 to 21-7-51.

No. 7077/5/AN.—The undermentioned officers in the office of the Controller of Military Accounts, Southern Command, Poona, have been granted leave as shown against each :—

Shri K. V. Natarajan, Deputy Assistant Controller of Military Accounts (Temporary)—Privilege leave from 16-7-51 to 10-10-51.

Shri K. Rajagopalan, Deputy Assistant Controller of Military Accounts (Officiating)—Privilege leave from 21-5-51 to 30-6-51.

Shri S. Rangaswami Iyengar, Deputy Assistant Controller of Military Accounts (Officiating)—Privilege leave from 30-6-51 to 29-8-51.

Shri V. S. Vilekar, Deputy Assistant Controller of Military Accounts (Officiating)—Privilege leave from 30-6-51 to 10-8-51.

Shri S. N. Bose, Deputy Assistant Controller of Military Accounts (Officiating)—Privilege leave from 2-7-51 to 31-7-51.

No. 7185/1/AN.—Shri Sital Das Malik, a permanent Accountant in the office of the Field Controller of Military Accounts, (Other Ranks), Secunderabad, has been appointed, until further orders, to officiate as Deputy Assistant Controller in that office with effect from 7-7-51 (F.N.).

No. 7185/2/AN.—The undermentioned officers in the office of the Field Controller of Military Accounts (Other Ranks), Secunderabad, have been granted leave as shown against each :—

Shri Harnam Singh, Deputy Assistant Controller of Military Accounts (Officiating)—Privilege leave for 17 days from 23-5-51.

Shri Data Ram Basdev, Deputy Assistant Controller of Military Accounts (Officiating)—Privilege leave for one month and seven days from 25-6-51.

Shri Gian Chand Laoria, Deputy Assistant Controller of Military Accounts (Officiating)—Privilege leave for one month from 1-7-51.

No. 6709/24/AN.—Shri Pokhar Das, a permanent Accountant in the office of the Controller of Army Factory Accounts, Calcutta, has been appointed until further orders, to officiate as Deputy Assistant Controller of Military Accounts in that office with effect from 11th July, 1951 (A.N.).

No. 6709/25/AN.—Shri C. C. Chowdhury, a permanent Deputy Assistant Controller of Military Accounts in the office of the Controller of Army Factory Accounts, Calcutta has been granted leave as shown below :—

(i) Privilege leave—From 1-4-51 to 25-4-51.

(ii) Furlough on full average salary on Medical Certificate—From 26-4-51 to 12-6-51.

(iii) Furlough on half average salary—From 13-6-51 to 20-6-51.

R. JAGANNATHAN,
Military Accountant General.

DIRECTORATE GENERAL, ALL INDIA RADIO

NOTIFICATION

New Delhi, the 8th August 1951

No. 1(12)-A/51.—Mr. S. N. Murti, officiating Station Director, All India Radio, Allahabad, is transferred to the Nagpur Station where he took over charge on the 1st August 1951.

The 9th August 1951

No. 1(1/11)-AI/51.—Mr. P. J. Rao, Officiating Sub-Editor, News Services Division, All India Radio, is granted earned leave for 68 days with effect from the 21st June 1951 and his services in All India Radio are terminated with effect from the afternoon of the 27th August 1951.

No. 1(1/12)-AI/51.—Mr. Shyam Swaroop, officiating Sub-Editor, News Services Division, All India Radio, is granted earned leave for 72 days with effect from the 21st June 1951.

No. 1(1/18)-AI/51.—Mr. C. S. Sayoor, officiating Sub-Editor, News Services Division, All India Radio, is granted earned leave for 62 days with effect from the 1st July 1951.

S. BANERJEE,

Deputy Director of Administration,
for Director General.

INDIAN AGRICULTURAL RESEARCH INSTITUTE

NOTIFICATIONS

New Delhi, the 9th August 1951

No. F.7/17197.—Mr. M. D. Nandkeolyar is confirmed in the Class II post of Superintendent, Botanical Sub-station, Pusa, with effect from 23rd August 1950.

No. F.7/17202.—In supersession of this office Notification No. 16137, dated the 26th July, 1951, Dr. F. H. Abbasi, Assistant Geneticist is granted earned leave for 60 days

with effect from 6th August, 1951, with permission to prefix Sunday the 5th August, 1951, to the leave.

B. P. PAL,
Director.

CENTRAL TRACTOR ORGANISATION

NOTIFICATION

New Delhi, the 7th August 1951

No. F.3-30/51-E.I.—Shree C. Vedantiah, temporary Assistant Agricultural Engineer, is hereby granted 21 days' earned leave combined with 20 days leave on half pay and 13 days extra-ordinary leave without allowances with effect from the 28th May, 1951, with permission to prefix the 27th May, 1951, (Sunday) to his leave.

P. N. BHANDARI,
Chairman.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT

Office of the Director General of Posts and Telegraphs

NOTIFICATION

New Delhi, the 8th August 1951

No. STA.177-13/51.—The resignation of Mr. G. A. Greene, Assistant Engineer, Calcutta Telephone District is accepted with effect from the 1st October 1951.

KRISHNA PRASADA,
Director-General.

OFFICE OF THE DIRECTOR GENERAL OF CIVIL AVIATION

NOTIFICATIONS

New Delhi, the 8th August 1951

No. E(C)11-3/51.—The following transfers have been made :—

Name and designation of the Officer	Date of relinquishment of charge	Station/Office to which transferred	Date of assumption of Charge
Mr. V. Gir, Communication Officer, Aeronautical Communication Station, Gauhati.	19-7-51 (F. N.)	Aeronautical Communication Station, Dum Dum	25-7-51 (F. N.)
Mr. A. M. Ganguli, Communication Officer, Aeronautical Communication Station, Visakhapatnam.	17-7-51 (F. N.)	Office of the Controller of Communication, Madras Region, Madras.	27-7-51 (F. N.)

No. EA11-11/50.—The undermentioned Assistant Aerodrome Officers on probation in the Civil Aviation Department are confirmed in their appointments with effect from the dates noted against each :—

S. No., Name and Date of Confirmation

1. Shri W. V. B. John, 26th March 1951.
2. Shri H. S. Gulati, 1st August 1951.

No. ES.11-25/51.—Mr. N. C. Banerjee, Senior Aircraft Inspector, Dum Dum (Calcutta), relinquished charge of office on the 11th July, 1951 (A.N.) on transfer to Aliahabad where he assumed charge on the 17th July, 1951.

No. E(C)15-12/51.—Mr. H. R. Rao, Senior Communication Officer, Office of the Controller of Communication, Bombay Region, has been granted leave on average pay for one month with effect from the 1st August, 1951 (forenoon).

No. ES.15-20/51.—Mr. J. C. Karnick, temporary Aircraft Inspector, attached to the Aeronautical Inspection Office, Dum Dum, Calcutta, was granted earned leave for 7 days combined with extra-ordinary leave for 17 days, with effect from 11th June, 1951, with permission to prefix Sunday, the 10th June, 1951 to his leave.

The 9th August 1951

No. EA11-2/51.—Shri P. V. Subramanyam, Assistant Aerodrome Officer, Calcutta Airport, Dum Dum was transferred from Dum Dum with effect from the 11th July 1951, to Mohanbari Aerodrome where he assumed charge of his duties on the afternoon of the 18th July 1951.

T. P. BHALLA,
Director General Civil Aviation.

INDIA METEOROLOGICAL DEPARTMENT

NOTIFICATIONS

New Delhi-3, the 7th August 1951

No. E(I).00537.—Dr. S. C. Roy, D.Sc. (Lond.), F.R. Met. Soc., F.N.I., Deputy Director General of Observatories (Administration), Headquarters Office, New Delhi, has been granted leave on average pay for two months and twenty-nine days with effect from the forenoon of the 6th August 1951 with permission to prefix and affix Sundays, the 5th August 1951 and 4th November 1951 to his leave.

The 8th August 1951

No. E(I).00561.—Dr. P. K. Sen Gupta, M.Sc., D.Sc., F.N.A.Sc., Meteorologist, Grade I, on being relieved of his duties in the Regional Meteorological Centre, Calcutta, on the forenoon of the 24th July 1951, was transferred to the Headquarters Office, New Delhi, where he joined duty on the forenoon of the 4th August 1951.

The 9th August 1951

No. E(I).03386.—Mr. K. C. Abraham, M.Sc., Professional Assistant, who was appointed to officiate as Assistant Meteorologist in this Department Notification No. E(I).3386, dated 28th June 1951 continues to officiate as Assistant Meteorologist until further orders. Mr. Abraham remains posted at Poona.

V. V. SOHONI,
Director-General of Observatories.

CENTRAL EXCISE COLLECTORATE

NOTIFICATIONS

Madras, the 25th July 1951

C. No. IVg/8/43/51.—In pursuance of Rule 85 of the Central Excise Rules, 1944 and in supersession of my Notification No. 4, dated the 1st June 1950, I hereby empower the Chemical Examiner and the Assistant Chemical

Examiner, Custom House, Madras to determine any dispute as to the sucrose content of sugar.

O. KRISHNAN,
Collector of Central Excise.

Allahabad, the 7th August 1951

No. 14.—Shri R. P. Raisinghani, an officiating Deputy Superintendent of Central Excise, was appointed to officiate as Superintendent of Central Excise with effect from the 1st April 1951 to 27th June 1951, and was posted to Rewa Circle.

S. C. SATYAWADI,
Collector.

CENTRAL PUBLIC WORKS DEPARTMENT

NOTIFICATIONS

New Delhi, the 21st April 1951

(To be substituted for the Notification bearing the same number and date)

No. 04250-EIV.—Mr. S. Venkatesan, Officiating Assistant Electrical Engineer, Class I, Planning Circle, New Delhi, was granted earned leave for 52 days with effect from the 23rd April 1951 to 13th June 1951 with permission to prefix Sunday, the 22nd April 1951 to his leave and leave on half average pay for 23 days with effect from the 14th June 1951 to 6th July 1951.

The 23rd July 1951

(To be substituted for this Office Notification bearing the same number and date)

No. 06781-EI.—Shri P. Ramaswami, Assistant Engineer, attached to the Water Works Division, New Delhi, was granted earned leave for 55 days with effect from the 9th June 1951.

The 24th July 1951

(To be substituted for this Office Notification bearing the same number and date)

No. 02226-EI.—Shri M. R. Mahadevan, Assistant Engineer, formerly attached to the Diplomatic Enclave Division, New Delhi, and at present on deputation to the Ministry of Rehabilitation, Government of India, New Delhi, is granted extension of 13 days earned leave with effect from the 18th to 30th July 1951, in continuation of 91 days earned leave already sanctioned to him vide this office Notification No. 02226-EI, dated the 30th April 1951 and 8th June 1951, respectively.

The 6th August 1951

No. EIV/313.—Mr. V. A. Krishnamurthi, Assistant Electrical Engineer Class I, attached to the Central Electrical Circle, New Delhi, is granted earned leave for 7 days in continuation of 30 days (thirty days) leave, already granted in this office notification No. EIV/313, dated the 14th May 1951.

The 8th August 1951

No. EIV/391.—Shri M. S. Gurjar, Officiating Junior Architect, Central Public Works Department, New Delhi, was granted earned leave for 50 days with effect from the forenoon of the 17th May 1951.

The 10th August 1951

No. 01771-EI.—Shri Shanti Swarup, Assistant Engineer, attached to Dhanbad Central Division, Dhanbad, was granted earned leave for 60 days with effect from the 21st July 1951.

No. 06714-EI.—Shri J. R. Rajani, Assistant Engineer, formerly attached to the Rehabilitation Division No. II, New Delhi, and at present attached to the Development Division, New Delhi, was granted extension of earned leave for 9 days combined with leave on half average pay for 7 days from 6th April 1951 to 1st May 1951 in continuation of earned leave for 72 days already sanctioned to him vide this Office Notification No. 06714EI, dated the 14th May 1951.

B. S. PURI,
Chief Engineer.

OFFICE OF THE COMMISSIONER OF INCOME-TAX,

NOTIFICATIONS

Lucknow, the 14th July 1951

(To be substituted for this Office Notification of even number and date)

No. 83.—With reference to this office order No. 151-5/50, dated 11th June 1951, and in supersession of all previous

orders on the subject, the following Income-tax Officers are appointed to hold the sub-charges called Sections in the Excess Profits Tax Circle, Kanpur, with effect from 1st August 1951 :—

Sl. No.	Name of Officer	Sub-charge of section to which appointed
1	Shri S. S. Hitkari ..	I.T.O., Sec. A., E.P.T., Circle, Kanpur.
2	Shri S. D. Gupta ..	I.T.O., Sec. B., E.P.T., Circle, Kanpur.
3	Shri H. C. Bahri ..	I.T.O., Sec. C., E.P.T., Circle, Kanpur.
4	Shri R. N. Jain ..	I.T.O., Sec. D., E.P.T., Circle, Kanpur.
5	Shri V. P. Gupta ..	I.T.O., Sec. E., E.P.T., Circle, Kanpur.

The 2nd August 1951

No. 106.—In exercise of the powers conferred by sub-section (3) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922) read with sub-section (2) of Section 4-A of the General Clauses Act, 1897 (X of 1897) and the notification of the Government of India in the Home Department No. F. 99/36, dated the 14th April, 1937, the following Income-tax Inspectors are appointed on temporary basis with effect from 7th August 1951 and until further orders, to officiate as Income-tax Officer, Class II, Grade III.

1. Shri Brij Kishore Singh, Offg. I.T. Inspector, Lucknow.
2. Shri Qadir Husain, Offg. I.T. Inspector, Banaras.
3. Shri Sant Prasad, Offg. I.T. Inspector, Banaras.
4. Shri Vishuna Nand, Offg. I.T. Inspector, Banaras.
5. Shri Sher Singh Seth, Offg. I.T. Inspector, Bareilly.
6. Shri Mahadeo Prasad, Offg. I.T. Inspector, Gonda.
7. Shri Surendra Kishore, Offg. I.T. Inspector, Moradabad.
8. Shri Nanak Chand, Inspector, Meerut.
9. Shri Yogendra Singh, Offg. I.T. Inspector, Agra.
10. Shri Jyoti Prasad Jain, Offg. I.T. Inspector, Agra.
11. Shri Jaideo Misra, Offg. I.T. Inspector, Aligarh.
12. Shri P. C. Sethi, Offg. I.T. Inspector, Meerut.
13. Shri Nirankar Pd. Khare, Offg. I.T. Inspector, Mathura.
14. Shri G. N. Kaul, Offg. I.T. Inspector, C.I.T.'s office, Lucknow.
15. Shri J. S. Agarwal, Offg. I.T. Inspector, Jhansi.
16. Shri Brindraban Saxena, Offg. I.T. Inspector, Kanpur.
17. Shri H. S. Gulati, Offg. I.T. Inspector, Kanpur.

No. 107.—The following offg. Income-tax Officers are posted with effect from 7th August 1951 to the sub-charges called Wards or Sections and Stations noted against each :—

1. Shri Brij Kishore Singh, I.T.O., D-Ward, Lucknow. He will also hold charge of Addl. I.T.O., B-Ward, Lucknow and I.T.O., Spl. Survey Circle, Lucknow.
2. Shri Qadir Husain, Addl. I.T.O., A-Ward, Banaras.
3. Shri Sant Prasad, Addl. I.T.O., C-Ward, Banaras.
4. Shri Vishuna Nand, Addl. I.T.O., Sitapur.
5. Shri Sher Singh Seth, Income-tax Officer, C-Ward, Bareilly.
6. Shri Mahadeo Prasad, Addl. I.T.O., Gonda.
7. Shri Surendra Kishore, Addl. I.T.O., B-Ward, Moradabad.
8. Shri Nanak Chand, Income-tax Officer, Military Circle, Meerut.
9. Shri Yogendra Singh, Addl. I.T.O., C-Ward, Agra.
10. Shri Jyoti Pd. Jain, Addl. I.T.O., E-Ward, Agra.
11. Shri Jaideo Misra, Addl. I.T.O., A-Ward, Aligarh.
12. Shri P. C. Sethi, Addl. I.T.O., B-Ward, Saharanpur.
13. Shri N. P. Khare, Addl. I.T.O., Mathura.
14. Shri G. N. Kaul, Income-tax Officer, C. Circle, Allahabad.
15. Shri J. S. Agarwal, Addl. I.T.O., Jhansi.
16. Shri Brindraban Saxena, Addl. I.T.O., F-Ward, Kanpur.
17. Shri H. S. Gulati, Addl. I.T.O., J-Ward, Kanpur.

The 3rd August 1951

No. 108.—Shri Khunni Lal Saxena, Income-tax Officer, J(ii) Ward, Kanpur, was appointed to hold charge of H-Ward, Kanpur, in addition to his own duties with effect from 24th May 1951 afternoon.

No. 110.—On return from leave Shri K. C. Tandon was reposted to Kanpur as Income-tax Officer, H-Ward, Kanpur, and Shri Lajpat Rai, Income-tax Officer, D-Ward, Kanpur, ceased to hold the additional charge of H-Ward with effect from 2nd July 1951.

No. 111.—Shri Amar Nath Sahai, Additional Income-tax Officer, Companies Circle, Kanpur, was appointed to hold charge of Income-tax Officer, Companies Circle, Kanpur, in addition to his own duties with effect from 2nd June 1951.

No. 112.—Shri Harnam Shankar, Income-tax Officer, Companies Circle, Kanpur, was granted earned leave for 25 days with effect from 4th June 1951 with permission to prefix Sunday, the 3rd June 1951, to the leave.

No. 113.—On return from leave Shri Harnam Shankar, was reposted to Kanpur as Income-tax Officer, Companies Circle, and Shri Amar Nath Sahai, Additional Income-tax Officer, Companies Circle, ceased to hold the additional charge of Income-tax Officer, Companies Circle, with effect from 29th June 1951.

DALIP SINGH,
*Commissioner of Income-tax,
U.P. & V.P.*

ORDER

Delhi, the 8th August 1951

No. K-187(3)/R-13410.—Mr. S. R. Dinodia, Income-tax Officer, attached to Special Investigation Branch is posted as 2nd Additional Income-tax Officer, Central Circle, Delhi, in addition to his own duties. Under Section 5(5) of the Income-tax Act (XI of 1922) I hereby direct that he shall perform all functions of an Income-tax Officer.

INDARJIT SINGH,
*Commissioner of Income-tax,
Delhi, Ajmer, Rajasthan and Madhya Bharat.*

CENTRAL WATER & POWER COMMISSION

NOTIFICATIONS

New Delhi, the 3rd August 1951

No. 605/9/50-Adm.—Shri H. H. Mamtani, Assistant Engineer, Central Designs Organization was granted leave for 13 days from 23rd July 1951 to 4th August 1951 with permission to prefix and suffix Sundays, the 22nd July and 5th August 1951, respectively to the leave.

The 8th August 1951

No. 605/24/51-Adm.—On deputation from the Madras Public Works Department Shri P. V. Rao, assumed charge of the office of Assistant Engineer, Central Designs Organisation, Central Water and Power Commission with effect from the 31st July, 1951. (Afternoon).

No. 605/26/51-Adm.—Shri Amrit Lal Kalra relinquished charge of the Office of Assistant Engineer, Central Designs Organisation, Central Water and Power Commission with effect from the 25th July, 1951 (A.N.).

No. 711/1/51-Adm.—Shri D. V. Joglekar, Director, Central Waterpower, Irrigation and Navigation research Station, Poona was granted two months' leave on average pay with effect from the 9th April 1951, with permission to prefix Sunday the 8th April 1951, to his leave.

2. This Office Notification No. 711/1/51-Adm., dated the 23rd April is hereby cancelled.

V. S. ANNASWAMI,
*Secretary,
for Chairman,
Central Water & Power Commission.*

EAST INDIAN RAILWAY

NOTIFICATIONS

Calcutta, the 4th August 1951

No. HE.17/P.—Dr. B. L. Chopra, Divisional Medical Officer was granted 3 days leave on average pay with effect from 12th May 1951.

The 6th August 1951

No. AE. 2134/Prom/7/3.—Mr. B. B. Lal, an officer on probation of the Transportation (Power) & Mechanical Engineering Department of this Railway is confirmed in the Junior Scale of that Department with effect from 29th July 1951.

The 9th August 1951

No. AE.3732.—Mr. D. Mahadevan, officiating Supdt., Rates (Sr. Scale) Calcutta was granted leave on average pay for 60 days and leave on substantive pay for 1 day with effect from 12th August 1950 to 11th October 1950.

No. ME/130(N).—On return from leave Mr. R. V. Sitaraman has been posted as Offg. Principal Technical School, Jamalpur on 28th July 1951 A.N. vice Mr. U. Mohadevan, reverted.

K. B. MATHUR,
General Manager.

EASTERN PUNJAB RAILWAY

NOTIFICATIONS

Delhi, the 2nd August 1951

No. 74.—Shri Ram Lal, a Subordinate of the Establishment Department, Eastern Punjab Railway, is appointed to officiate in Class II Service as Assistant Personnel Officer on this Railway with effect from 17th July, 1951.

The 4th August 1951

No. 75.—Shri Dewan Chand Sharma, a Subordinate of the Transportation (Traffic) and Commercial Department, Eastern Punjab Railway, is appointed to officiate in Class II service in that Department, on this Railway with effect from 21st July, 1951.

The 5th August 1951

No. 76.—The following officiating Class II Service Officers of the Transportation (Traffic) and Commercial Department, Eastern Punjab Railway, are confirmed in that service on this Railway with effect from the dates noted against each :—

Mr. P. N. Bajaj—26th June 1951.
Mr. Bodh Raj—26th June 1951.

DAYA CHAND,
Chief Administrative Officer.

G. I. P. RAILWAY

NOTIFICATION

Bombay, the 7th August 1951

No. 21620-R/214.—Mr. V. Ganapathy, Probationer in the Transportation (Power) and Mechanical Engineering Department, was granted the following leave :—

- (1) 3 months and 24 days combined leave (*viz.*, 1 month and 23 days on average pay and the balance on half average pay) with effect from 3rd November, 1950; and
- (2) 12 days combined leave (*viz.*, 8 days on average pay and the balance on half average pay) with effect from 3rd March 1951.

Mr. V. K. Chhaya, Inspector of Works, has been appointed to officiate as Assistant Engineer (Class II), with effect from 13th May 1951.

Mr. U. L. D'Praser, Bridge Foreman, has been appointed to officiate as Assistant Bridge Engineer (Class II), with effect from 30th May 1951.

Mr. R. E. DeSa, Executive Engineer (Senior Scale), was granted 60 days leave on average pay with effect from 31st May 1951.

Mr. S. P. Tonse, Assistant Electrical Engineer (Junior Scale), was granted 44 days leave on average pay from 27th April 1951, and on return from leave, has been appointed to officiate as Electrical Engineer (Senior Scale), with effect from 10th June 1951.

Mr. R. R. Majithia, Chief Goods Inspector has been appointed to officiate as Assistant Traffic Manager (Class II), with effect from 3rd June 1951.

Mr. J. B. Rao, Assistant Traffic Manager (Senior Scale), returned from leave on 18th June 1951.

Mr. V. G. Apte, Assistant Personnel Officer (Class II), has been granted 16 months combined leave (*viz.*, 2 months privilege leave and the balance as furlough on half pay) preparatory to retirement with effect from 1st July, 1951.

Mr. S. S. Nadkarni, Head of Section, Office of the Chief Traffic Manager, has been appointed to officiate as Assistant Traffic Manager (Class II), with effect from 2nd July 1951.

E. T. Deshpande, Goods Inspector has been appointed to officiate as Assistant Traffic Manager (Class II), with effect from 2nd July 1951.

Mr. I. M. Patrao, Press Superintendent (Class II), returned from leave on 9th July 1951.

Mr. M. V. Anver, Assistant Executive Engineer (Junior Scale), on probation has been granted 30 days leave on average pay with effect from 2nd July 1951.

H. P. HIRA,
General Manager.

B. B. & C. I. RAILWAY

NOTIFICATIONS

Bombay, the 6th August 1951

No. EA416-300.—**Mr. K. R. R. Aiyangar**, officiating Officer on Special Duty (Personnel) (Senior Scale), reverted to his substantive post of Assistant Traffic Superintendent (Junior Scale), consequent on availing himself of leave on average pay for 15 days with effect from 7-7-51. He returned from leave and resumed duty on 23-7-51 as 22-7-51 was Sunday. He has been appointed to officiate as Officer on Special Duty (Personnel) (Senior Scale), from 23-7-51.

No. EA416-301.—**Mr. Godwin Rose**, Junior Accounts Officer (Junior Scale), has been appointed to officiate as Senior Accounts Officer (Senior Scale), with effect from 20-7-51.

No. EA416-302.—**Mr. M. N. Sheshadri**, officiating Assistant Accounts Officer (Class II), reverted as officiating Senior Accountant (Class III), with effect from 15-7-51. He has again been appointed to officiate as Assistant Accounts Officer (Class II), with effect from 20-7-51.

No. EA416-303.—**Mr. P. M. Dalal**, officiating Assistant Engineer (Class II), reverted to his substantive post of Bridge Inspector (Class III), with effect from 1-6-51.

No. EA416-304.—**Mr. S. A. Desai**, Assistant Engineer (Junior Scale), returned from leave and resumed duty on 14-6-51.

No. EA416-305.—**Mr. R. P. Sharma**, officiating Assistant Engineer (Class II), reverted to his substantive post of Permanent Way Inspector (Class III), with effect from 14-6-51.

No. EA416-306.—**Mr. H. Oss**, Assistant Engineer (Junior Scale), who was granted leave on average pay for 2 months from 18-4-51, has been granted an extension of leave on average pay for one month from 18-6-51.

No. EA416-307.—**Mr. T. C. Jain**, Chief Signal Inspector (Class III), has been appointed to officiate as Assistant Signal Engineer (Class II), with effect from afternoon of 3-5-51.

No. EA416-308.—**Mr. P. C. Mathew**, District Traffic Superintendent (P.S.) (Senior Scale), has been confirmed as District Traffic Superintendent (Senior Scale), with effect from 1-11-48. He availed himself of leave on average pay for 37 days and not 30 days as stated in item No. E416-291 of notification sent under this office letter No. E416, dated 16-6-51. He returned from leave and resumed duty on 6-6-51.

No. EA416-309.—**Mr. Jaswant Singh**, District Traffic Superintendent (P.S.) (Senior Scale), has been confirmed as District Traffic Superintendent (Senior Scale), with effect from 25-1-49.

No. EA416-310.—**Mr. J. L. Hanvey**, Traffic Inspector (Class III), has been appointed to officiate as Assistant Traffic Superintendent (Class II), with effect from 16-12-50.

No. EA416-311.—**Mr. Mangalsen**, officiating Assistant Traffic Superintendent (Class II), reverted to his substantive post of Train Controller (Class III), with effect from 16-12-50.

No. EA416-312.—**Mr. D. A. Little**, officiating Assistant Traffic Superintendent (Class II), reverted to his substantive post of Traffic Inspector (Class III), with effect from 3-5-51.

No. EA416-313.—**Mr. A. H. Khan**, Assistant Traffic Superintendent (on Probation), availed himself of leave on average pay for 42 days and not 51 days as stated in item No. EA416-253 of notification sent under this office letter No. E416, dated 10-5-51. He returned from leave and resumed duty on 27-4-51.

No. EA416-314.—**Mr. J. J. Billimoria**, officiating Assistant Superintendent, Watch & Ward (Class II), reverted to his substantive post of Chief Inspector, Watch & Ward

(Class III), consequent on availing himself of leave on average pay for 15 days with effect from 7-5-51. He returned from leave and resumed duty on 22-5-51 and he has been appointed to officiate as Assistant Superintendent, Watch & Ward (Class II), from that date.

No. EA416-315.—**Mr. K. P. Junarkar**, Assistant Traffic Superintendent (Junior Scale), availed himself of leave on average pay for 22 days with effect from 21-4-51. He returned from leave and resumed duty on 13-5-51.

No. EA416-316.—**Mr. G. H. Daru**, officiating Assistant Traffic Superintendent (Class II), reverted to his substantive post of Head Traffic Claims Inspector (Class III), with effect from 25-5-51.

No. EA416-317.—**Mr. S. P. Patel**, District Traffic Superintendent (Senior Scale), availed himself of leave on average pay for 8 days with effect from 14-5-51. He returned from leave and resumed duty on 22-5-51.

No. EA416-318.—**Mr. V. Lakshmana Iyer**, officiating District Traffic Superintendent (Senior Scale), reverted to his substantive post of Assistant Traffic Superintendent (Junior Scale), consequent on availing himself of leave on average pay for 25 days with effect from 14-5-51. He returned from leave and resumed duty on 8-6-51 and he has been appointed to officiate as District Traffic Superintendent (Senior Scale), from that date.

No. EA416-319.—**Mr. P. K. Anantanarayanan**, officiating District Traffic Superintendent (Senior Scale), reverted to his substantive post of Assistant Traffic Superintendent (Junior Scale), consequent on availing himself of leave on average pay for 10 days and commuted leave for 44 days with effect from 16-3-51. He returned from leave and resumed duty on the afternoon of 8-5-51 and he has been appointed to officiate as District Traffic Superintendent (Senior Scale), from that date.

No. EA416-320.—**Mr. G. L. Dhamija**, Assistant Traffic Superintendent (Junior Scale), was appointed to officiate as District Traffic Superintendent (Senior Scale) with effect from 31-3-51. He reverted to his substantive post of Assistant Traffic Superintendent (Junior Scale), with effect from afternoon of 8-5-51.

No. EA416-321.—**Mr. S. B. Gupta**, Traffic Inspector (Class III), was appointed to officiate as Assistant Traffic Superintendent (Class II), with effect from 1-4-51. He reverted to his substantive post of Traffic Inspector (Class III), with effect from the afternoon of 8-5-51.

No. EA416-322.—**Mr. D. R. Kalyanpur**, Chief Clerk (Class III) has been appointed to officiate as Assistant Personnel Officer (Class II), with effect from 21-5-51.

No. EA416-323.—**Mr. C. Prabhakaran**, officiating Movement Officer (Senior Scale), reverted to his substantive post of Assistant Traffic Superintendent (Junior Scale), with effect from 6-6-51.

No. EA416-324.—**Mr. A. V. Sinclair**, Traffic Inspector (Class III), was appointed to officiate as Assistant Traffic Superintendent (Class II), with effect from the afternoon of 14-4-51. He reverted to his substantive post of Traffic Inspector (Class III), with effect from 6-6-51.

No. EA416-325.—**Mr. Bhogilal M.**, officiating Superintendent (General) (Senior Scale), reverted to his substantive post of Traffic Superintendent (Junior Scale), consequent on availing himself of leave on average pay for one month with effect from 11-6-51.

No. EA416-326.—**Mr. S. Varadarajan**, Assistant Traffic Superintendent (Junior Scale), has been appointed to officiate as Superintendent (General) (Senior Scale), with effect from 11-6-51.

No. EA416-327.—**Mr. I. J. Samant**, officiating Assistant Traffic Superintendent (Class II), reverted to his substantive post of Sub-Head Clerk (Class III), with effect from 3-6-51 and he has been appointed to officiate as Assistant Traffic Superintendent (Class II), with effect from 11-6-51.

No. EA416-328.—**Mr. K. K. Pooviah**, Assistant Traffic Superintendent (Junior Scale), returned from leave and resumed duty on 28-5-51 and he has been appointed to officiate as District Traffic Superintendent (Senior Scale), with effect from that date.

No. EA416-329.—**Mr. G. F. Velloze**, officiating District Traffic Superintendent (Senior Scale), reverted to his substantive post of Asstt Traffic Superintendent (Junior Scale), with effect from 27-5-51.

No. EA416-330.—**Mr. V. J. Johannes**, officiating Assistant Traffic Superintendent (Class II), reverted to his substantive post of Special Claims Inspector (Class III), with effect from 1-6-51.

K. P. MUSHRAN,
General Manager.

ODDH TIRHUT RAILWAY

NOTIFICATION

Gorakhpur, the 8th August 1951

1. Shri C. S. Lal, Works Manager, has been granted 12 days L.A.P. with effect from 5th July, 1951 F.N.

2. On completion of 3 years contract period the services of Shri O. P. Mital, District Mechanical Engineer, Mokamehghat have been terminated with effect from 19th July, 1951 A.N. and he has been granted 30 days L.A.P. with effect from 20th July, 1951 F.N.

3. Shri I. M. Sahni, Assistant Mechanical Engineer Gorakhpur shops, has been posted as District Mechanical Engineer, Samastipur, vice Shri G. Chandra, with effect from 21st July, 1951 F.N.

G. PANDE,
General Manager.

BENGAL NAGPUR RAILWAY

NOTIFICATIONS

Calcutta, the 27th July 1951

No. A/79.—Mr. R. Srinivasan, Junior Accounts Officer on probation, is appointed to hold current charge of the post of Senior Accounts Officer with effect from 26-3-51.

No. D/23.—Mr. M. V. Ramana Rao, Officiating Asstt. Personnel Officer (Additional) (Class II) was promoted to officiate as Personnel Officer (Headquarters) for the period from 10-4-51 to 28-5-51.

No. T/170.—Mr. N. Roy, District Commercial Officer, on transfer to the Transportation Department is appointed as Coal Manager with effect from 27-6-51.

No. T/154.—Mr. V. C. Rajagopal, Assistant Commercial Officer (Class I, Jr. Scale) on probation is promoted to officiate as District Commercial Officer with effect from 26-6-51.

No. 14G/2.—Mr. C. C. Ghosh, Traffic Inspector, is promoted to officiate in Class II Service as Assistant Commercial Officer with effect from 16-6-51.

No. 14/236-LLXXX.—The undermentioned Officers have been granted leave with effect from the dates noted against their names :—

Name	Designation	Nature of leave taken	Date from which availed of
Mr. A. R. Swamy	Offg. A. T. O. (Class II)	Leave on full pay for 5 days	30-12-49
Mr. A. R. Swamy	Do.	Leave on full pay for 1 month	23-5-50
Mr. G. P. Srivastava	A. T. O. (Cl. I, J. S.) on probation.	Leave on average pay for 81 days	10-1-51
Mr. P. Guha	Offg. A. C. O. (Class II)	Leave on average pay for 8 days	18-12-50
Mr. P. V. Raghava Rao	Offg. D. E.	Leave on average pay for 60 days	20-6-51
Mr. T. M. Thomas	Asstt. Engineer	Leave on average pay for 12 days	26-3-51
Mr. J. A. Raj	Asstt. Engineer (Class I, Jr. Scale) on probation.	Leave on average pay for 40 days	11-5-51 A. N.
Mr. A. E. Young	Offg. D. E.	Leave on average pay for 28 days	20-5-51
Mr. A. J. Gillies	Offg. D. E. (Sig.)	Combined leave for 180 days ex-India viz. leave on average pay for 120 days and additional leave on average pay for 60 days.	20-6-51

No. 14/236-LLXXXI.—The undermentioned Officers returned to duty from leave on the dates noted against their names.

Name	Designation	Date of resuming duty
Mr. A. R. Swamy	Offg. A. T. O. (Class II)	4-1-50
Mr. A. R. Swamy	Do.	23-6-50
Mr. G. P. Srivastava	A. T. O. (Cl. I, J. S.) on probation	1-4-51
Mr. P. Guha	Offg. A. C. O. (Class II)	20-12-50
Mr. D. F. Macfarlane	Offg. Asstt. Works Manager (Class II)	30-6-51
Mr. H. P. Homer	Offg. Dy. C. M. E.	1-7-51
Mr. T. M. Thomas	Asstt. Engineer	7-4-51
Mr. J. A. Raj	Asstt. Engineer (Cl I, Jr. Sc.) on probation	21-6-51
Mr. R. S. Mohta	Offg. D. E. (Sig.)	18-6-51 A. N.
Dr. A. S. Arora	Distt. Medical Officer	22-6-51
Mr. B. B. Dutta	Offg. Distt. Engineer	28-6-51

P. C. BAHL,
General Manager.

CUTCH STATE RAILWAY

NOTIFICATION

Bombay, the 6th August 1951

No. E(S)50N01./Cutch.—Shri S. K. Kothari, Superintendent, Cutch State Railway was granted privilege leave for 6 weeks and 5 days with effect from 16th May 1950 with permission to affix Sunday the 2nd July 1950 and has resumed duty on the 3rd July 1950.

K. P. MUSHRAN,
General Manager.

CHITTARANJAN LOCOMOTIVE WORKS

NOTIFICATION

Chittaranjan, the 7th August 1951

No. GMA/GS/67.—Mr. S. B. Mukherjee, Offg. Assistant Accounts Officer, Chittaranjan, is confirmed as Assistant Accounts Officer in Class II Service in the cadre of the Accounts Department of the Chittaranjan Locomotive Works, with effect from the 2nd February, 1951.

P. C. MUKERJEE,
General Manager.

UNION PUBLIC SERVICE COMMISSION

Advertisement No. 32

Applications invited for undermentioned posts from Indian citizens and persons migrated from Pakistan with intention of permanently settling in India or subjects of Nepal, Sikkim or Portuguese or French possession in India. Upper age limit relaxable by 3 years for scheduled castes, tribal and aboriginal communities and displaced persons. No relaxation for others save in exceptional cases and in no case beyond three years. Particulars and application forms from Secretary, Union Public Service Commission, Post Box No. 186, New Delhi. Applications for forms must specify name of post. Closing date for applications with treasury receipt or crossed Indian Postal Order for Rs. 7/8/- (Re. 1/14/- for scheduled castes and tribes) 8th September, 1951 (22nd September, 1951 for applicants abroad). Commission may remit genuinely indigent and *bona fide* displaced persons' fee. *Separate application with separate fee required for each post.* Candidates abroad may apply on plain paper if forms not available and deposit fees with local Indian Embassy. If required candidates must appear for personal interview.

1. *One Director of Work Centres, Ministry of Rehabilitation.* Temporary and likely to continue for 2 to 3 years. Pay.—Rs. 760—40—1,000. Higher initial pay upto maximum of scale to specially well-qualified and experienced candidate. Age.—Below 50 years. *Qualifications.—Essential.*—(i) Degree or diploma in Mechanical and/or Electrical Engineering or equivalent. (ii) Experience of running cottage and small scale industries. (iii) About 5 years' experience in responsible position in Government office, industry or business organisation.

2. *One Assistant Superintendent of Development (Rubber), Grade II, Technical Development Establishment Textiles and Clothing, Kanpur.* Temporary but likely to continue. Pay.—Rs. 275—25—500—E. B.—30—650—E. B.—30—800. Age.—Below 40 years. *Qualifications.—Essential.*—(i) Degree in Science of recognised University. (ii) About 2 years' research or practical experience in field of rubber preferably in its application to textiles and leather.

3. *One Assistant Statistician, Indian Agricultural Research Institute, New Delhi.* Temporary but likely to

become permanent. Other things being equal, preference to scheduled caste candidate. Pay.—Rs. 275—25—500—E. B.—30—650—E. B.—30—800. Age.—Below 35 years. *Relaxable for Government servants. Qualifications.—Essential.*—(i) At least Second Class degree with Mathematics as special subject. (ii) Post-graduate training in advanced Statistics in recognised institution. (iii) Experience of application of Statistics to problems of Agricultural Research.

4. *One Assistant Registrar, Joint Stock Companies, under Chief Commissioner, Delhi.* Temporary but likely to become permanent. Other things equal, preference to *bona fide* resident of Delhi State. Candidates who have applied in response to Commission's advertisement No. 52 of December, 1950 need not apply again. Pay.—Rs. 275—25—500—E. B.—30—650. Higher initial pay upto Rs. 350 p.m. to specially well-qualified and experienced candidate. Age.—Between 25 and 40 years. *Qualifications.—Essential.*—(i) At least Second Class Graduate of recognised University preferably in Law or Commerce. (ii) A member of Institute of Chartered Accountants of India who has been either in independent practice for about one and a half year or has worked in firm of Chartered Accountants as partner for about 3 years. (iii) Knowledge of working of Indian Companies Act, Indian Societies Act and Indian Partnership Act.

5. *One Marine Superintendent, Southern Railway.* Permanent but appointment on temporary basis. Selected candidate to be under training for 3 years on successful completion of which he will be posted as Marine Superintendent. Non-Indians considered if no suitable Indian available. Pay.—(i) *During training.*—Rs. 700—730—760. (ii) *On posting as Marine Superintendent.*—Rs. 800—40—1,000—1,000—1,050—1,050—1,100—1,100—1,150. All privileges of Railway Service like, free passes, P.T.Os. etc., admissible. Age.—Between 25 and 40 years. *Qualifications.—Essential.*—(i) 1st Class B.O.T. (Steam) Certificate or Associate Membership of Institution of Marine Engineers, London or degree in Marine Engineering of recognised University. (ii) About 5 years' experience in sea going vessel as engineer.

P. K. KAPRE,
Deputy Secretary,
Union Public Service Commission.

